SUPPLEMENT

TO

THE BOMBAY GAZETTE

BOMBAY:—MONDAY, DECEMBER 31, 1877.

THE FAMINE BUDGET.

THE Viceroy's Legislative Council met at Calcutta on Thursday, the 27th inst., when the Famine Budget was brought forward by the Finance Minister, and which we print below:—

SIR JOHN STRACHEY'S SPEECH.

IN the Financial Statement for 1877-78, which I had the honour to present to your Excellency and this Council on the 15th of March last, I dwelt at some length upon the necessity imposed upon the Government of India of bringing the public Revenues and Expenditure into a condition of proper equilibrium, and I indicited that it would be our duty, at some future time, to propose further measures for accomplishing this object. The events that have occurred since that time will have prepared every one for the conclusion that the urgency of the case has become greater with each succeeding month of the prolonged crisis through which the country has been passing. The Government fully recognizes the fact that the community at large is not less interested in the measures that it has been deemed expedient to adopt than are the Members of the Government on whom devolves the responsibility for framing those measures, and your Excellency has, I may be allowed to say, wisely determined, therefore, to lose no time in introducing before the Council the Bills which are necessary for obtaining the requisite Legislative authority for carrying out its policy. This course will give ample time for that full consideration of our measures, which it might have been difficult to secure if we had waited till a later part of the season.

I reminded the Council, at the time to which I have referred, that, after the Famine of 1874 in Northern Bengal, the Government of Lord Northbrook declared that such calamities could no longer be treated as abnormal or exceptional, and that sound financial principles required that the grave obligations entailed by Famine upon the Government should be explicitly recognised and provided for among the ordinary charges of the State. Within the previous ten years, three serious famines had occurred. The drought of 1866 led to Famine in Behar and Orissa. The failure of the rainy season in 1868 and 1869 caused severe distress over a great tract of country in Northern India; and in 1874 came the Famine in Bengal. As it could not be doubted that India was liable to the periodical and no unfrequent occurrence of such calamities, Lord Northbrook most justly concluded that to attempt to meet them merely by borrowing without a simultaneous increase of income would be financially ruinous: it was out of the question to think of meeting with borrowed money the charges which we should have to incur in future on their account. Whatever means, he said, we may take to obviate or mitigate them, it must, under present circumstances, be looked upon as inevitable that Famines will from time to time occur.

He therefore determined that, to enable the State to meet the serious obligation of preventing and relieving Famine, it was necessary to secure, in prosperous times, a substantial surplus of Revenue over Expenditure in addition to that necessary margin which a prudent administration demands for the ordinary requirements of the State. Due provision would thus be made for meeting occasional expenditure upon Famine. He argued that, if this surplus were devoted to the reduction of debt or to preventing the increase of debt for the construction of reproductive public works in years of ordinary prosperity, there would be no objection to the Public Expenditure exceeding the Public Revenue in occasional years of adversity, so that we might then without objection meet the charges on account of Famine from borrowed funds, to the full extent to which our surplus had permitted the discharge of debt or prevented its increase.

The Secretary of State agreed with Lord Northbrook's Government that the periodical occurrence of Famine ought to enter into the calculation of the Government of India when making provision for its ordinary wants from year to year, and that such a suplus should be provided in each year as would make a sensible impression on the debt incurred in times of Famine. Her Majesty's Government have recently re-affirmed this principle.

I was authorised, in making my Financial Statement, to declare the entire concurrence of your Excellency's Government in this policy, the wisdom of which had again been painfully enforced upon us by the Famine in Southern India, but which no sufficient steps had till then been taken to carry out. A careful examination of the accounts of the seven years ending on the 31st March 1876, a period long enough to illustrate fairly the state of our Finances, made it plain not only that we had, when I spoke, made no proper provision for the cost of famines, but that we possessed no true surplus of Revenue over Expenditure to cover the many contingencies to which a great country is exposed. As I then said, the financial administration of our predecessors had been most careful and economical. They acted in accordance with the facts which their experience appeared to supply, and with that reluctance to add to the public burdens which has always most properly characterized the action of the Indian Government. But our fuller information had made it manifest, beyond the possibility of dispute, that, whether by retrenchment of expenditure, or development of the existing sources of revenue, or fresh taxation, or by a combination of these means, a substantial improvement of our financial position was indispensable; and we only postponed the adoption of vigorous measures to this end until returning prosperity should enable the country to undertake fresh burdens with less difficulty, and allow the Local Governments more leisure to afford us their counsel and co-operation. Subsequent events have only served to show more clearly the urgency of our need. The year 1877 has been a year of gloom and difficulty to multitudes of the people, and of deep anxiety to the Government. In consequence of the delay in the coming of the summer rains, the distress in Southern India was prolonged much beyond the period which, it had been hoped, would terminate it. We had estimated the cost of the famine at five and a quarter millions, but this sum had subsequently to be raised to our present estimate of nine and a quarter millions. In addition to the scarcity in the south, a fresh danger arose in the north, from the very insufficient rainfall in that quarter. The autumn crops over a great part of Upper India were almost wholly lost, no such complete failure having occurred, in the North Western Provinces, since 1837-38. The drought extended into Rajputna and Central India; and there are few Provinces in India which did not suffer more or less loss. At one time there were imminent apprehensions that it would be impossible to sow the winter crops of Upper India, and that another famine of great severity was there impending. Happily, the rain in the beginning of October saved India from this peril; abundant falls have already almost obliterated famine in our Southern Provinces, and the timely rainfall of the present month of December has removed our remaining anxiety for Northern India. We may reasonably hope that our long-continued adversity will now be succeeded by a season of national prosperity.

I must not turn aside now to speak of the lessons for our future guidance which, I hope, will be derived from the dearly-bought experience of the recent Famine. But I hope that, upon a retrospect of the famine campaign of 1876-77, it will be found that former experience was not thrown away; that there has been a better application of national resources; and that better fruits may be expected from the famine-expenditure than on former occasions. Doubtless, we are far from having completely learnt the most economical, or the most efficient, method of dealing with these calamities. However, it is not my present object to discuss these matters. What I have to do is, now that we are in a condition to face the question, to redeem the pledge I before gave, and to propose the measures which seem to the Government necessary in order to place the finances in a proper condition.

To enable the Council and the country fully to understand the true position of affairs, it is necessary for me to state, with such precision as is possible, the actual cost of recent Famines, in order that an estimate may be made of the amount of financial relief which must be obtained before the Treasury can permanently undertake this burden. The task is not so easy as might at first sight appear.

I am not able to compute with certainty the cost of the Famine of 1866 in Orissa; but it has been estimated at £1,700,000. From various causes, however, the measures of relief then taken fell so far short of what would now be deemed necessary, that we could not base upon them any calculations for the future. Even as regards the Bengal Famine of 1874, and the Famine in Southern India in 1876 and 1877, it will be obvious on reflection, that it must be long before the accounts of the receipts and disbursements can be completed, and that, to the last, many of the component items must be estimates rather than facts. The main expenditure is, or ought to be, for the wages of labour upon public works; it must be always a matter of estimate how much of this expenditure is infructuous and a dead weight famine-charge, and how much may be fairly reproductive. The extra expenditure in consequence of the Famine upon the several services, Military and Civil, may be more precisely ascertained. On the other side, the Revenue lost under many Heads of Account, and the net Revenue gained upon the Railways, although real and important elements in the accounts of a Famine, can never be exactly known: the Railway gains operate more or less as a set-off against the charges, but all the amounts will to the last be open to much doubt. Then we have loans or advances made to other Governments, public bodies, or individuals, which may or may not be repaid; and such large items as the provision of additions rolling-stock for Railways and the like, which may long be a cause of additional charge.

Without troubling the Council with further details, I have said enough to show that the actual cost of a Famine must, to the end, be the subject of estimate rather than account.

The Bengal Famine of 1874 is, in this way, estimated to have cost £6,750,000, and the Famine in Southern India, which in March last was expected to cost £5,250,000, is now estimated to cost £9,250,000, making a charge of £16,000,000 for Famine relief in the five years from 1873 to 178.

The serious character of such a fact can hardly be exaggerated; its gravity becomes more apparent when it is understood that, by the end of the current year, the public debt of India will be larger by at least £16,000,000, and the annual charge for interest by £640,000, than they would have been if there had been no Famine in these five years. I make no attempt to estimate the vast waste of private capital due to the same causes.

Happily, there are grounds of believing that this has been a period of exceptional disaster. Famines are, indeed so far from being uncommon occurrences in India, that scarcely a year passes without distress in some part of the country; but their frequency, severity, and extent during the last few years have exceeded what past experience would lead us to expect hereafter. Moreover, we trust that we are constantly learning more of the best and most economical way of dealing with these calamities; that every famine wisely administered will leave behind it works which will tend to make similar future difficulties less serious and less costly; that the material improvements we otherwise continue to make will enable the country to bear the effects of drought more and more easily; and we may hope that the cost of Famine relief will hence be less in the future than it has been in past.

Making all allowances for these considerations, I cannot now venture to esitmate the yearly average cost of Famines in loss of Revenue and actual expenditure at less than £1,500,000. This amount has necessarily been arrived at in a somewhat arbitrary manner, and it will be seen to correspond approximately with the sum that would be requisite to distribute the charges of the last five years over a period of ten years. It will remain for the Government in the future to reconsider, from time to time, the practical result of the assumption which we are now constrained to make on what are necessarily imperfect grounds, and to take all requisite steps in the way of correcting any error into which further experience may indicate that we have fallen, either in the one direction or the other.

What, then, we have now to do is to improve our financial condition as it was at the beginning of the present year, by £1,500,000 a year on account of Famine alone. This, however, is not all.

Successive Secretaries of State have urged the Government of India to provide a margin on our annual estimates of from half a million to a million sterling, some such moderate surplus on the ordinary account being obviously necessary to enable us to meet those contingencies to which every great Government is always liable, and which cannot be foreseen, and to provide the means of carrying out administrative and other improvements. The latest injunction upon this subject was given in a Despatch of October 1877, reviewing the financial arrangements of the present year, which contained also renewed recognition by Her Majesty's Government of the duty of making definite provision for the cost of Famine. Inasmuch, therefore, as at the time when the present Famine began, our income did little more than suffice to meet the charges, even if that was secured, I consider that our Revenues were on the whole about £2,000,000 a year short of what was necessary. We required £1,500,000 for Famine, and, at the very least, £500,000 of ordinary surplus.

In considering how to discharge its weighty responsibility for securing financial equilibrium in such circumstances, the Government of India first turned its attention to the possibility of effecting reductions in the Public Expenditure.

Excluding Famine relief and Public Works treated as Extraordinary, the yearly gross cost of the administration of British India is now between £48,000,000 and £49,000,000, and the net cost, after substracting from those sums the amounts that may be more properly treated as deductions from charge than receipts of income, is between £37,000,000 and £38,000,000. These are large sums in themselves; but if we consider the vastness of the Empire, which includes a territory little less than the whole of Europe excluding Russia, the costliness of a foreign administration, especially of a foreign military equipment, in an uncongenial climate, and, what is more pleasant to contemplate, the growing intelligence, the growing civilisation, and therefore the growing wants of the people, I do not think that the cost of the administration can be deemed extravagant.

In the Minute attached to my Financial Statement, I calculated the true net expenditure upon the Army in each of the years 1876-77 and 1877-78 to be upwards of £17,000,000, or nearly 45 per cent. of the whole net expenditure of the Empire, excluding Famine and Reproductive Works. Of the remaining £21,000,000 about £6,750,000 is for net interest on the public debt and on the capital of the Guaranteed Railways after setting off their net traffic earnings; and £3,750,000 is the net grant for ordinary Public Works. There remains net £10,500,000 for the general civil administration and government of our vast population, which amounts to 185 millions, excluding the people of our feudatory States. No great saving can be expected in this part of the Public Expenditure.

Nevertheless, as is well known to the Council, efforts to reduce the Civil charges have never been wanting. On the contrary, they have been made persistently again and again, and will certainly not now be abandoned. I had the satisfaction of showing, in March last, that excluding Famine Relief and Loss by Exchange—an element practically beyond our control—a reduction of the net Civil Expenditure had been effected in the seven years from 1869 to 1876, amounting to no less than £1,500,000 a year. This fact justifies me in asking the Council and the public to trust in the determination of the Government of India to spare no pains to keep down the demands upon the Public Treasury for the Civil Services.

In giving effect to this policy in the past, the Government of India has found a powerful instrument in the system of Provincial Finance introduced by the Earl of Mayo in 1870, under which the Government of India renounced interference in the detailed administration of many services, granting the Local Governments a perma-

nent but fixed income to cover their cost. The saving to the Imperial Treasury effected upon the first introduction of this scheme was £330,000 a year. Its further development this year has already produced an additional saving of £169,000. Thus, a positive saving to the tax-payer of nearly £500,000 has already resulted from this policy, and this will certainly be increased hereafter. Moreover, the demands from the Local Governments on account of these services, as I showed in March, had, till the change of system was adopted, been constantly growing; the cost of the services transferred in 1870 had risen from £5,100,000 in 1863-64 to upwards of £6,000,000 in 1869-70. All further increase of such demands has been stopped, if not for ever, at least to a great extent and for a long time to come.

The public may very well be financially content with the arrangements thus made. Under them the greater part of the Civil Services proper, costing, as I have estimated, with ordinary Public Works, £14,250,000, either have already been, or will shortly be, entrusted, with fixed grants, to the Provincial Governments. In this branch of the public outlay, it is, I am satisfied, visionary to think of obtaining any important reduction. It is true that irresponsible persons find it easy to declaim as to the possibility of enforcing large economies. But I fearlessly challenge any one having a sufficient knowledge of the real requirements of the administration to indicate any branch of the Civil Services of which it would not be far easier to give substantial proofs that more money is required for it than the converse. No one, I think, can doubt that I personally should feel my task rendered infinitely lighter and more agreeable if I could see relief in this direction, or that I should have hesitated to seek it there if it had been really practicable.

As to that part of the Expenditure which arises from the payment of interest on ordinary debt, and on capital laid out on productive Public Works, as well as that which is required for the current demands for Public Works, a little consideration will show that, at all events, no reduction of charge can be looked for. The heavy burden of the recent Famine has added not far from £400,000 to the charges on account of our ordinary debt. Further, so long as a policy prevails which requires of us the prosecution of works, of internal improvement on a scale commensurate with the growing wants of the agriculture and commerce of the country,—a policy which we strongly hold,—we cannot, for the present at least, safely look for any diminution of charge for interest on this account. The charge for the Guaranteed Railways, at one time so onerous, has, of late years, it is true, diminished rapidly, so that we have a good hope that in the current year it may disappear altogether. This last result, if it occurs, will no doubt be to some extent rather apparent than real, being attributable largely to the Famine traffic, which is calculated to have added altogether about £600,000 to the Government share of the Net Traffic Earnings of the Railways, £300,000 of which falls into the current year. It would be too much, however, to expect that we shall be, as yet, finally emancipated for all burdens on account of these great undertakings, but we may confidently hope that the charge will continue to diminish and will eventually disappear altogether; the fact is full of hope for India. At the same time, it must be remembered that we are constantly undertaking fresh and heavy burdens of this character, so that it is only prudent to reserve any margin which we may obtain from the income of our existing Public Works as security for the outturn of future works, which however carefully devised, may sometimes disappoint expectations. Neither can any diminution be hoped for in the Ordinary Public Works Charges, which include the necessarily increasing burdens due to meeting the constantly increasing wants of our administration and demands for works of internal communication and irrigation, any falling off in the efficacy of which would instantly re-act on the public security and prosperity. The transfer of the bulk of this class of objects to provincial management provides the best, indeed the only possible, safe-guard, against the undue increase of charge on their account, while it gives due protection to the interests they are designed to subserve.

Turning to the military expenditure, I examined in some detail in my Minute laid before the Council on the 15th March, the accounts of the Army. I showed that it now costs upwards of £17,000,000 a year; that its cost has increased by upwards of £1,000,000 since 1875-76; and that a large share of this increase is in the expenditure recorded in the Home Accounts.

I need not recapitulate the details thus reviewed, but I will repeat the conclusion which I then stated as follows:—

The Government of India must certainly endeavour to find the means of meeting the increased Military charges, some of which are apparently inevitable, by economies in other departments of the Military Service; this endeavour must be largely dependent for success upon the support of Her Majesty's Government. I do not assert that the whole of the additional expenditure on the Army has not been incurred for excellent objects, or that it could have been avoided; but that the Indian Revenues are liable to have great charges thrown upon them without the Government of India being consulted, and almost without any power of remonstrance, is a fact the gravity of which can hardly be exaggerated.

We have not neglected this matter during the year; it has been the subject of elaborate enquiry, the results of which have still to be considered. Whether we shall be able to carry out reductions which some high authorities have advocated, depends upon considerations, the effect of which on the ultimate conclusions of the Government I cannot now foresee. Judging from the past, we may esteem ourselves fortunate if further additions to the Home Military charges are not thrown upon us; but what is possible on our part to prevent such a result shall certainly be done. We know that we may rely upon the support of the Secretary of State in securing this object, and we may hope that some reconsideration of the burden thrown upon us on account of this branch of charge may be found possible, which shall lead to an arrangement more consistent with our own views of what is equitable to India. Meanwhile, for its immediate need, the Government of India can plainly not count upon any material saving in our military charges.

Present reduction of expenditure thus appearing impracticable, we next examined carefully the prospects of our present sources of Revenue, but found no grounds for reckoning upon any certain material increase in their yield. The Revenue from Customs Duties, both on inland and seaborne trade, so far from increasing, must rather be expected to diminish. How soon, and to what extent we shall be able to carry out the important, and in my own opinion most necessary, reform in regard to the Cotton Duties which has now been enjoined upon us by Her Majesty's Government, supported by a unanimous vote of the House of Commons, and other reforms less disputed and not less urgent, I am now unable to foresee; but at least it is unlikely that the Government of India will be able to increase its Customs Revenues. The imposition of an Excise Duty on Indian cotton manufactures has not appeared to us to call for serious attention. For though I might recognize the force of arguments in favour of such taxation, if the import duties on foreign cotton goods were to be maintained as a permanent part of our fiscal system yet in the face of the repeated and plainly expressed views of Her Majesty's Government and Parliament, the matter presents itself in a totally different aspect.

The measures which I shall presently propose for the equalisation and better collection of the Salt Tax will, if sanctioned by the Council, doubtless yield us, for the time, an increase of Revenue; but as I shall explain further on, this increase cannot be looked on as permanent, and I must decline to reckon it among the permanent assets to be set against the liabilities for which we have now to provide. The eventual object of our policy as regards salt is rather the reduction, than the enhancement, of the duty, and to enable the people to procure a full supply of salt at the cheapest rate consistent with our financial necessities.

The greater part of the increase which is to be anticipated during the next few years from the nominal growth of the Revenues under the Heads of Excise and Stamps, we have discounted in the arrangements for the administration by the Provincial Governments of these branches of the Revenue; and, though some further improvement in the Revenue from Stamps is expected to follow upon the consolidation and revision of the Law now under the consideration of this Council, the amount is uncertain, and not likely to be important.

The increased Revenues which the Local Governments have undertaken to provide with effect from the beginning of this year amount already to £78,000 a year.

The recent measures for extending the interests and responsibilities of the Provincial Governments in respect to the financial administration, will doubtless give considerable relief to the Imperial Exchequer. This great reform is not yet complete, and its precise results cannot yet be stated, but it may be expected in all to improve the balance sheet by a sum not far from £400,000, and no portion of this sum is derived from fresh taxation. This is irrespective of the £330,000 which was the first-fruit of Lord Mayo's original measure; and thus we shall have gained, without imposing any fresh burdens on the country, a virtual addition of about three quarters of million to our annual resources. Your Lordship and the Council will agree with me in thinking it highly satisfactory that such important financial advantages should have been produced by a policy from which we anticipate a great increase of administrative efficiency.

Before proceeding further, I wish to refer to suggestions which have been made in England, that, upon occasions of urgent need, assistance should be given to British India from the public resources of the United Kingdom.

When the humanity of our countrymen at home prompts them to offer charitable assistance to their suffering fellow-subjects here in the time of their distress, we welcome the generous impulse, because such liberality must tend to unite the people of India to those of Great Britain by the bonds of gratitude. It will be interesting to the Council to know that, besides large charities distributed through private channels, the Madras Famine Committee has already received, in this way, no less a sum than £700,000, which is expected ultimately to be increased to nearly £750,000. Of the sum already received, £600,000 came from the United Kingdom, and £80,000 from British Colonies. The Indian subscriptions have amounted to £23,000. As Englishmen, we are proud of such splendid national generosity.

But for my own part, I am not prepared to say that I should welcome as enthusiastically a grant from the British Exchequer in support of our burdened Revenues. I appreciate the kindly spirit which prompted the thought, but shall not be sorry if Her Majesty's Government do not see their way to propose any such assignment.

I believe that India is well able to bear her own burdens, and we should not be wise so far to sacrifice her financial independence as to accept assistance even from England. National self-reliance is essential for national self-respect, and whatever differences of opinion there may be as to the best way of meeting our difficulties, there will, I am confident, be perfect unanimity that they must be borne by ourselves, and not by our neighbours. I concur, then, with those friends of India who, at home, have deprecated the grant of such assistance; and would rather urge that, in dealing with questions which arise when the separate pecuniary interests of the two countries come into apparent conflict, as, for instance, in apportioning the cost of the British Army between England and India,—England should be strictly just, may I not even say that she should be generous, to this comparatively poor country. India may claim such generous justice without sacrificing her national self-respect; and I venture to believe that she will not claim it in vain.

I will not detain the Council by detailing the several methods of taxation which we have considered in our present need, only to reject them. We have thought of taxes on tobacco, of succession duties, of taxes on marriage expenses, and of other taxes which I will not now enumerate. Some of these appear to me to be in themselves open to little objection, but none of them would give us the increased Revenue which we require, and the Government has felt that a time when we are proposing to place fresh burdens on the people is not opportune for trying new experiments in taxation.

One Tax remains of which I must necessarily speak. I refer to the Income Tax.

I said last March that when the Income Tax disappeared I regretted its loss, but that the Government of India had entertained no thought of restoring it. In spite of all the rumours that we have heard, this is still true. I anticipate no great dissatisfaction at the announcement I now make of the decision of the Government, that the re-imposition of the Income Tax shall not now be proposed. It will not be necessary, I think, for me to enter at any length on the grounds for this decision. Although an Income Tax has been advocated in many quarters, the Government has not had any idea of adopting such advice. And for myself I will add, that though I was a supporter of that Tax while it remained in force, and though I am far from saying that circumstances may not hereafter arise which will justify or compel its re-toration, yet I have not failed to recognize the fact that at the present time such a course would neither be politic nor just. I think, however, that it should be remembered, that if the measures which I am about to propose to the Council be not approved, an Income Tax is the sole alternative that remains. I at least can see no other. Much more than the sum which we now require has been raised before by an Income Tax, and there can be no question that this could be done again.

I have already briefly stated to the Council the reasons which have led the Government to the opinion that at the beginning of the present Famine we required an improvement of about £3,000,000 a year in our financial position—£1,500,000 on account of Famine, and £500,000 as a margin to meet ordinary contingencies. A few more words of explanation may, perhaps, usefully be added.

The accounts of the actual Revenue and expenditure of the Empire during the seven years ending with 1875-76 show that, excluding the cost of Famine Relief, we had just managed to pay our way. These results having been based on the actual accounts of seven years, are far more valuable than any which we could draw from an examination of the figures for any particular year; but the estimates for the current year, which I laid before the Council last March, illustrate the same fact that before the commencement of the present Famine, our finances might be considered to be nearly in a condition of equilibrium. The estimates showed that, putting aside expenditure on Famine, we expected to end the year with a surplus of about £900,000. But of this sum, £520,000 was provided by the measures taken at the beginning of the year for increasing our income, so that if there had been no such measures, there would have been an appparent surplus of only about £400,000. The Famine, however, will probably lead to a permanent addition of nearly £400,000 a year to our annual charges on account of interest on debt, so that the apparent surplus of £400,000 vanishes. This result, however, has still to be further modified if we seek to arrive at the balance between the present normal or average annual income and charge from the estimates of this single year. Correcting the figures by making allowances for receipts which do not constitute such normal income and payments not having a character of normal charge, we should arrive at a deficit of about a quarter of a million for the current year, instead of any surplus. These figures, based on the estimates of a single year, are not worth very much; but I think they serve usefully to illustrate the fact which I desire to make plain to the Council, that apart from the measures taken in March last, our annual receipts were hardly sufficient to cover our expenditure.

I will now explain what we have done already towards providing the £1,500,000 for Famine, and what we propose to do hereafter.

The measures of financial decentralisation taken during the present year will, as I have stated to the Council, give, when they are complete, a relief of some £400,000 a year without any addition to the burdens of the people. Thus, out of the £1,500,000 we have already provided £400,000 in the most satisfactory way possible, and we have only to provide the remaining sum of £1,100,000. It being, in our judgment, impossible to obtain any substantial portion of this amount by other means, it had to be raised by fresh taxation. There has, however, already been imposed in the current year, by the measures taken last March, additional taxation to the extent of £300,000 in the Bengal Presidency. This was the only part of India with which we then could deal, because Famine was raging in Madras and Bombay. Thus, there now only remains for us to provide on account of the Famine about £800,000 by new taxation. I will now tell the Concil how it is proposed to obtain this money, first speaking of the measures contemplated for the Bengal Presidency.

When I endeavoured to explain to the Council nine months ago the measres taken by the Government at the beginning of the present financial year, I pointed out that the essential principle underlying the whole of the changes of system then made were these: we asserted the necessity of enforcing, so far as this was practicable, the responsibility of every great Province of the Empire for meeting its own local wants; we gave to the Local Governments largely increased powers; we gave them, for the first time, a direct interest in the development of the Revenues; and we gave them, at the same time, strong incentives to economy. And among the responsibilities thus transferred to the Local Governments, we included one, perhaps the greatest and the most important of all, that of providing the means of protecting the people of their own Provinces against Famine, and of meeting, to the full extent of what was possible, the cost of relief when Famine actually occurred. To this policy we firmly adhere. It has received the cordial approval of Her Majesty's Government in its main outlines, and through its extension and development it is that we propose to apply the measures we now contemplate.

The measures and the changes of system which the adoption of such a policy involved, were too large and too numerous to be carried out all at once, and with famine over a great portion of Southern and Western India, very much had to be left undone which might otherwise have been undertaken. A great step, however, was made. Irrigation works and railways are the principal material means by which Famine can be prevented and relieved. The Government of India declared that each Province must, to the utmost of its power, pay for works of this kind, undertaken for its own protection, and we have made fair progress in the actual enforcement of this rule.

In Bengal and in the North-Western Provinces, the whole responsibility for the cost incurred in the past and to be incurred in the future, on the construction of canals and railways of provincial utility, was imposed on the Local Governments and accepted by them with thorough and loyal approval. In those Provinces, our measures, so far as they relate to the provision of means for meeting the cost of public works, have been already carried out, and the time is not distant when they will be everywhere in operation.

To prevent or to mitigate the worst effects of drought and so to remove within certain limits the risk of Famine, by the construction of canals and railways, is a comparatively easy task. It is mainly a question of money. To relieve Famines when they have actually come upon us, (and in the present condition of India their occurrence from time to time is inevitable) is far more difficult and far more costly. How difficult and costly it is, we have unfortunately had of late years ample experience.

The necessity of localising, so far as may be practicable, the responsibility of the people in every part of India for providing the means of their own support in time of scarcity has, as the Council is aware, been repeatedly urged by the Secretary of State and acknowledged by the Government of India. To use the words of a despatch from Lord

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SUPPLEMENT

TO

THE BOMBAY GAZETTE

BOMBAY:—MONDAY, DECEMBER 31, 1877.

THE FAMINE BUDGET.

The Viceroy's Legislative Council met at Calcutta on Thursday, the 27th inst., when the Famine Budget was brought forward by the Finance Minister, and which we print below:—

SIR JOHN STRACHEY'S SPEECH.

In the Financial Statement for 1877-78, which I had the honour to present to your Excellency and this Council on the 15th of March last, I dwelt at some length upon the necessity imposed upon the Government of India of bringing the public Revenues and Expenditure into a condition of proper equilibrium, and I indicated that it would be our duty, at some future time, to propose further measures for accomplishing this object. The events that have occurred since that time will have prepared every one for the conclusion that the urgency of the case has become greater with each succeeding month of the prolonged crisis through which the country has been passing. The Government fully recognizes the fact that the community at large is not less interested in the measures that it has been deemed expedient to adopt than are the Members of the Government on whom devolves the responsibility for framing those measures, and your Excellency has, I may be allowed to say, wisely determined, therefore, to lose no time in introducing before the Council the Bills which are necessary for obtaining the requisite Legislative authority for carrying out its policy. This course will give ample time for that full consideration of our measures, which it might have been difficult to secure if we had waited till a later part of the season.

I reminded the Council, at the time to which I have referred, that, after the Famine of 1874 in Northern Bengal, the Government of Lord Northbrook declared that such calamities could no longer be treated as abnormal or exceptional, and that sound financial principles required that the grave obligations entailed by Famine upon the Government should be explicitly recognised and provided for among the ordinary charges of the State. Within the previous ten years, three serious famines had occurred. The drought of 1866 led to Famine in Behar and Orissa. The failure of the rainy season in 1868 and 1869 caused severe distress over a great tract of country in Northern India; and in 1874 came the Famine in Bengal. As it could not be doubted that India was liable to the periodical and no unfrequent occurrence of such calamities, Lord Northbrook most justly concluded that to attempt to meet them merely by borrowing without a simultaneous increase of income would be financially ruinous: it was out of the question to think of meeting with borrowed money the charges which we should have to incur in future on their account. Whatever means, he said, we may take to obviate or mitigate them, it must, under present circumstances, be looked upon as inevitable that Famines will from time to time occur.

He therefore determined that, to enable the State to meet the serious obligation of preventing and relieving Famine, it was necessary to secure, in prosperous times, a substantial surplus of Revenue over Expenditure in addition to that necessary margin which a prudent administration demands for the ordinary requirements of the State. Due provision would thus be made for meeting occasional expenditure upon Famine. He argued that, if this surplus were devoted to the reduction of debt or to preventing the increase of debt for the construction of reproductive public works in years of ordinary prosperity, there would be no objection to the Public Expenditure exceeding the Public Revenue in occasional years of adversity, so that we might then without objection meet the charges on account of Famine from borrowed funds, to the full extent to which our surplus had permitted the discharge of debt or prevented its increase.

The Secretary of State agreed with Lord Northbrook's Government that the periodical occurrence of Famine ought to enter into the calculation of the Government of India when making provision for its ordinary wants from year to year, and that such a suplus should be provided in each year as would make a sensible impression on the debt incurred in times of Famine. Her Majesty's Government have recently re-affirmed this principle.

I was authorised, in making my Financial Statement, to declare the entire concurrence of your Excellency's Government in this policy, the wisdom of which had again been painfully enforced upon us by the Famine in Southern India, but which no sufficient steps had till then been taken to carry out. A careful examination of the accounts of the seven years ending on the 31st March 1876, a period long enough to illustrate fairly the state of our Finances, made it plain not only that we had, when I spoke, made no proper provision for the cost of famines, but that we possessed no true surplus of Revenue over Expenditure to cover the many contingencies to which a great country is exposed. As I then said, the financial administration of our predecessors had been most careful and economical. They acted in accordance with the facts which their experience appeared to supply, and with that reluctance to add to the public burdens which has always most properly characterized the action of the Indian Government. But our fuller information had made it manifest, beyond the possibility of dispute, that, whether by retrenchment of expenditure, or development of the existing sources of revenue, or fresh taxation, or by a combination of these means, a substantial improvement of our financial position was indispensable; and we only postponed the adoption of vigorous measures to this end until returning prosperity should enable the country to undertake fresh burdens with less difficulty, and allow the Local Governments more leisure to afford us their counsel and co-operation. Subsequent events have only served to show more clearly the urgency of our need. The year 1877 has been a year of gloom and difficulty to multitudes of the people, and of deep anxiety to the Government. In consequence of the delay in the coming of the summer rains, the distress in Southern India was prolonged much beyond the period which, it had been hoped, would terminate it. We had estimated the cost of the famine at five and a quarter millions, but this sum had subsequently to be raised to our present estimate of nine and a quarter millions. In addition to the scarcity in the south, a fresh danger arose in the north, from the very insufficient rainfall in that quarter. The autumn crops over a great part of Upper India were almost wholly lost, no such complete failure having occurred, in the North Western Provinces, since 1837-38. The drought extended into Rajputna and Central India; and there are few Provinces in India which did not suffer more or less loss. At one time there were imminent apprehensions that it would be impossible to sow the winter crops of Upper India, and that another famine of great severity was there impending. Happily, the rain in the beginning of October saved India from this peril; abundant falls have already almost obliterated famine in our Southern Provinces, and the timely rainfall of the present month of December has removed our remaining anxiety for Northern India. We may reasonably hope that our long-continued adversity will now be succeeded by a season of national prosperity.

I must not turn aside now to speak of the lessons for our future guidance which, I hope, will be derived from the dearly-bought experience of the recent Famine. But I hope that, upon a retrospect of the famine campaign of 1876-77, it will be found that former experience was not thrown away; that there has been a better application of national resources; and that better fruits may be expected from the famine-expenditure than on former occasions. Doubtless, we are far from having completely learnt the most economical, or the most efficient, method of dealing with these calamities. However, it is not my present object to discuss these matters. What I have to do is, now that we are in a condition to face the question, to redeem the pledge I before gave, and to propose the measures which seem to the Government necessary in order to place the finances in a proper condition.

To enable the Council and the country fully to understand the true position of affairs, it is necessary for me to state, with such precision as is possible, the actual cost of recent Famines, in order that an estimate may be made of the amount of financial relief which must be obtained before the Treasury can permanently undertake this burden. The task is not so easy as might at first sight appear.

I am not able to compute with certainty the cost of the Famine of 1866 in Orissa; but it has been estimated at £1,700,000. From various causes, however, the measures of relief then taken fell so far short of what would now be deemed necessary, that we could not base upon them any calculations for the future. Even as regards the Bengal Famine of 1874, and the Famine in Southern India in 1876 and 1877, it will be obvious on reflection, that it must be long before the accounts of the receipts and disbursements can be completed, and that, to the last, many of the component items must be estimates rather than facts. The main expenditure is, or ought to be, for the wages of labour upon public works; it must be always a matter of estimate how much of this expenditure is infructuous and a dead weight famine-charge, and how much may be fairly reproductive. The extra expenditure in consequence of the Famine upon the several services, Military and Civil, may be more precisely ascertained. On the other side, the Revenue lost under many Heads of Account, and the net Revenue gained upon the Railways, although real and important elements in the accounts of a Famine, can never be exactly known: the Railway gains operate more or less as a set-off against the charges, but all the amounts will to the last be open to much doubt. Then we have loans or advances made to other Governments, public bodies, or individuals, which may or may not be repaid; and such large items as the provision of additions rolling-stock for Railways and the like, which may long be a cause of additional charge.

Without troubling the Council with further details, I have said enough to show that the actual cost of a Famine must, to the end, be the subject of estimate rather than account.

The Bengal Famine of 1874 is, in this way, estimated to have cost £6,750,000, and the Famine in Southern India, which in March last was expected to cost £5,250,000, is now estimated to cost £9,250,000, making a charge of £16,000,000 for Famine relief in the five years from 1873 to 178.

The serious character of such a fact can hardly be exaggerated; its gravity becomes more apparent when it is understood that, by the end of the current year, the public debt of India will be larger by at least £16,000,000, and the annual charge for interest by £640,000, than they would have been if there had been no Famine in these five years. I make no attempt to estimate the vast waste of private capital due to the same causes.

Happily, there are grounds of believing that this has been a period of exceptional disaster. Famines are, indeed so far from being uncommon occurrences in India, that scarcely a year passes without distress in some part of the country; but their frequency, severity, and extent during the last few years have exceeded what past experience would lead us to expect hereafter. Moreover, we trust that we are constantly learning more of the best and most economical way of dealing with these calamities; that every famine wisely administered will leave behind it works which will tend to make similar future difficulties less serious and less costly; that the material improvements we otherwise continue to make will enable the country to bear the effects of drought more and more easily; and we may hope that the cost of Famine relief will hence be less in the future than it has been in past.

Making all allowances for these considerations, I cannot now venture to esitmate the yearly average cost of Famines in loss of Revenue and actual expenditure at less than £1,500,000. This amount has necessarily been arrived at in a somewhat arbitrary manner, and it will be seen to correspond approximately with the sum that would be requisite to distribute the charges of the last five years over a period of ten years. It will remain for the Government in the future to reconsider, from time to time, the practical result of the assumption which we are now constrained to make on what are necessarily imperfect grounds, and to take all requisite steps in the way of correcting any error into which further experience may indicate that we have fallen, either in the one direction or the other.

What, then, we have now to do is to improve our financial condition as it was at the beginning of the present year, by £1,500,000 a year on account of Famine alone. This, however, is not all.

Successive Secretaries of State have urged the Government of India to provide a margin on our annual estimates of from half a million to a million sterling, some such moderate surplus on the ordinary account being obviously necessary to enable us to meet those contingencies to which every great Government is always liable, and which cannot be foreseen, and to provide the means of carrying out administrative and other improvements. The latest injunction upon this subject was given in a Despatch of October 1877, reviewing the financial arrangements of the present year, which contained also renewed recognition by Her Majesty's Government of the duty of making definite provision for the cost of Famine. Inasmuch, therefore, as at the time when the present Famine began, our income did little more than suffice to meet the charges, even if that was secured, I consider that our Revenues were on the whole about £2,000,000 a year short of what was necessary. We required £1,500,000 for Famine, and, at the very least, £500,000 of ordinary surplus.

In considering how to discharge its weighty responsibility for securing financial equilibrium in such circumstances, the Government of India first turned its attention to the possibility of effecting reductions in the Public Expenditure.

Excluding Famine relief and Public Works treated as Extraordinary, the yearly gross cost of the administration of British India is now between £48,000,000 and £49,000,000, and the net cost, after substracting from those sums the amounts that may be more properly treated as deductions from charge than receipts of income, is between £37,000,000 and £38,000,000. These are large sums in themselves; but if we consider the vastness of the Empire, which includes a territory little less than the whole of Europe excluding Russia, the costliness of a foreign administration, especially of a foreign military equipment, in an uncongenial climate, and, what is more pleasant to contemplate, the growing intelligence, the growing civilisation, and therefore the growing wants of the people, I do not think that the cost of the administration can be deemed extravagant.

In the Minute attached to my Financial Statement, I calculated the true net expenditure upon the Army in each of the years 1876-77 and 1877-78 to be upwards of £17,000,000, or nearly 45 per cent. of the whole net expenditure of the Empire, excluding Famine and Reproductive Works. Of the remaining £21,000,000 about £6,750,000 is for net interest on the public debt and on the capital of the Guaranteed Railways after setting off their net traffic earnings; and £3,750,000 is the net grant for ordinary Public Works. There remains net £10,500,000 for the general civil administration and government of our vast population, which amounts to 185 millions, excluding the people of our feudatory States. No great saving can be expected in this part of the Public Expenditure.

Nevertheless, as is well known to the Council, efforts to reduce the Civil charges have never been wanting. On the contrary, they have been made persistently again and again, and will certainly not now be abandoned. I had the satisfaction of showing, in March last, that excluding Famine Relief and Loss by Exchange—an element practically beyond our control—a reduction of the net Civil Expenditure had been effected in the seven years from 1869 to 1876, amounting to no less than £1,500,000 a year. This fact justifies me in asking the Council and the public to trust in the determination of the Government of India to spare no pains to keep down the demands upon the Public Treasury for the Civil Services.

In giving effect to this policy in the past, the Government of India has found a powerful instrument in the system of Provincial Finance introduced by the Earl of Mayo in 1870, under which the Government of India renounced interference in the detailed administration of many services, granting the Local Governments a perma-

nent but fixed income to cover their cost. The saving to the Imperial Treasury effected upon the first introduction of this scheme was £330,000 a year. Its further development this year has already produced an additional saving of £169,000. Thus, a positive saving to the tax-payer of nearly £500,000 has already resulted from this policy, and this will certainly be increased hereafter. Moreover, the demands from the Local Governments on account of these services, as I showed in March, had, till the change of system was adopted, been constantly growing; the cost of the services transferred in 1870 had risen from £5,100,000 in 1863-64 to upwards of £6,000,000 in 1869-70. All further increase of such demands has been stopped, if not for ever, at least to a great extent and for a long time to come.

The public may very well be financially content with the arrangements thus made. Under them the greater part of the Civil Services proper, costing, as I have estimated, with ordinary Public Works, £14,250,000, either have already been, or will shortly be, entrusted, with fixed grants, to the Provincial Governments. In this branch of the public outlay, it is, I am satisfied, visionary to think of obtaining any important reduction. It is true that irresponsible persons find it easy to declaim as to the possibility of enforcing large economies. But I fearlessly challenge any one having a sufficient knowledge of the real requirements of the administration to indicate any branch of the Civil Services of which it would not be far easier to give substantial proofs that more money is required for it than the converse. No one, I think, can doubt that I personally should feel my task rendered infinitely lighter and more agreeable if I could see relief in this direction, or that I should have hesitated to seek it there if it had been really practicable.

As to that part of the Expenditure which arises from the payment of interest on ordinary debt, and on capital laid out on productive Public Works, as well as that which is required for the current demands for Public Works, a little consideration will show that, at all events, no reduction of charge can be looked for. The heavy burden of the recent Famine has added not far from £400,000 to the charges on account of our ordinary debt. Further, so long as a policy prevails which requires of us the prosecution of works, of internal improvement on a scale commensurate with the growing wants of the agriculture and commerce of the country,—a policy which we strongly hold,—we cannot, for the present at least, safely look for any diminution of charge for interest on this account. The charge for the Guaranteed Railways, at one time so onerous, has, of late years, it is true, diminished rapidly, so that we have a good hope that in the current year it may disappear altogether. This last result, if it occurs, will no doubt be to some extent rather apparent than real, being attributable largely to the Famine traffic, which is calculated to have added altogether about £600,000 to the Government share of the Net Traffic Earnings of the Railways, £300,000 of which falls into the current year. It would be too much, however, to expect that we shall be, as yet, finally emancipated for all burdens on account of these great undertakings, but we may confidently hope that the charge will continue to diminish and will eventually disappear altogether; the fact is full of hope for India. At the same time, it must be remembered that we are constantly undertaking fresh and heavy burdens of this character, so that it is only prudent to reserve any margin which we may obtain from the income of our existing Public Works as security for the outturn of future works, which however carefully devised, may sometimes disappoint expectations. Neither can any diminution be hoped for in the Ordinary Public Works Charges, which include the necessarily increasing burdens due to meeting the constantly increasing wants of our administration and demands for works of internal communication and irrigation, any falling off in the efficacy of which would instantly re-act on the public security and prosperity. The transfer of the bulk of this class of objects to provincial management provides the best, indeed the only possible, safe-guard, against the undue increase of charge on their account, while it gives due protection to the interests they are designed to subserve.

Turning to the military expenditure, I examined in some detail in my Minute laid before the Council on the 15th March, the accounts of the Army. I showed that it now costs upwards of £17,000,000 a year; that its cost has increased by upwards of £1,000,000 since 1875-76; and that a large share of this increase is in the expenditure recorded in the Home Accounts.

I need not recapitulate the details thus reviewed, but I will repeat the conclusion which I then stated as follows:—

The Government of India must certainly endeavour to find the means of meeting the increased Military charges, some of which are apparently inevitable, by economies in other departments of the Military Service; this endeavour must be largely dependent for success upon the support of Her Majesty's Government. I do not assert that the whole of the additional expenditure on the Army has not been incurred for excellent objects, or that it could have been avoided; but that the Indian Revenues are liable to have great charges thrown upon them without the Government of India being consulted, and almost without any power of remonstrance, is a fact the gravity of which can hardly be exaggerated.

We have not neglected this matter during the year; it has been the subject of elaborate enquiry, the results of which have still to be considered. Whether we shall be able to carry out reductions which some high authorities have advocated, depends upon considerations, the effect of which on the ultimate conclusions of the Government I cannot now foresee. Judging from the past, we may esteem ourselves fortunate if further additions to the Home Military charges are not thrown upon us: but what is possible on our part to prevent such a result shall certainly be done. We know that we may rely upon the support of the Secretary of State in securing this object, and we may hope that some reconsideration of the burden thrown upon us on account of this branch of charge may be found possible, which shall lead to an arrangement more consistent with our own views of what is equitable to India. Meanwhile, for its immediate need, the Government of India can plainly not count upon any material saving in our military charges.

Present reduction of expenditure thus appearing impracticable, we next examined carefully the prospects of our present sources of Revenue, but found no grounds for reckoning upon any certain material increase in their yield. The Revenue from Customs Duties, both on inland and seaborne trade, so far from increasing, must rather be expected to diminish. How soon, and to what extent we shall be able to carry out the important, and in my own opinion most necessary, reform in regard to the Cotton Duties which has now been enjoined upon us by Her Majesty's Government, supported by a unanimous vote of the House of Commons, and other reforms less disputed and not less urgent, I am now unable to foresee; but at least it is unlikely that the Government of India will be able to increase its Customs Revenues. The imposition of an Excise Duty on Indian cotton manufactures has not appeared to us to call for serious attention. For though I might recognize the force of arguments in favour of such taxation, if the import duties on foreign cotton goods were to be maintained as a permanent part of our fiscal system yet in the face of the repeated and plainly expressed views of Her Majesty's Government and Parliament, the matter presents itself in a totally different aspect.

The measures which I shall presently propose for the equalisation and better collection of the Salt Tax will, if sanctioned by the Council, doubtless yield us, for the time, an increase of Revenue; but as I shall explain further on, this increase cannot be looked on as permanent, and I must decline to reckon it among the permanent assets to be set against the liabilities for which we have now to provide. The eventual object of our policy as regards salt is rather the reduction, than the enhancement, of the duty, and to enable the people to procure a full supply of salt at the cheapest rate consistent with our financial necessities.

The greater part of the increase which is to be anticipated during the next few years from the nominal growth of the Revenues under the Heads of Excise and Stamps, we have discounted in the arrangements for the administration by the Provincial Governments of these branches of the Revenue; and, though some further improvement in the Revenue from Stamps is expected to follow upon the consolidation and revision of the Law now under the consideration of this Council, the amount is uncertain, and not likely to be important.

The increased Revenues which the Local Governments have undertaken to provide with effect from the beginning of this year amount already to £78,000 a year.

The recent measures for extending the interests and responsibilities of the Provincial Governments in respect to the financial administration, will doubtless give considerable relief to the Imperial Exchequer. This great reform is not yet complete, and its precise results cannot yet be stated, but it may be expected in all to improve the balance sheet by a sum not far from £400,000, and no portion of this sum is derived from fresh taxation. This is irrespective of the £330,000 which was the first-fruit of Lord Mayo's original measure; and thus we shall have gained, without imposing any fresh burdens on the country, a virtual addition of about three quarters of million to our annual resources. Your Lordship and the Council will agree with me in thinking it highly satisfactory that such important financial advantages should have been produced by a policy from which we anticipate a great increase of administrative efficiency.

Before proceeding further, I wish to refer to suggestions which have been made in England, that, upon occasions of urgent need, assistance should be given to British India from the public resources of the United Kingdom.

When the humanity of our countrymen at home prompts them to offer charitable assistance to their suffering fellow-subjects here in the time of their distress, we welcome the generous impulse, because such liberality must tend to unite the people of India to those of Great Britain by the bonds of gratitude. It will be interesting to the Council to know that, besides large charities distributed through private channels, the Madras Famine Committee has already received, in this way, no less a sum than £700,000, which is expected ultimately to be increased to nearly £750,000. Of the sum already received, £600,000 came from the United Kingdom, and £80,000 from British Colonies. The Indian subscriptions have amounted to £23,000. As Englishmen, we are proud of such splendid national generosity.

But for my own part, I am not prepared to say that I should welcome as enthusiastically a grant from the British Exchequer in support of our burdened Revenues. I appreciate the kindly spirit which prompted the thought, but shall not be sorry if Her Majesty's Government do not see their way to propose any such assignment.

I believe that India is well able to bear her own burdens, and we should not be wise so far to sacrifice her financial independence as to accept assistance even from England. National self-reliance is essential for national self-respect, and whatever differences of opinion there may be as to the best way of meeting our difficulties, there will, I am confident, be perfect unanimity that they must be borne by ourselves, and not by our neighbours. I concur, then, with those friends of India who, at home, have deprecated the grant of such assistance; and would rather urge that, in dealing with questions which arise when the separate pecuniary interests of the two countries come into apparent conflict, as, for instance, in apportioning the cost of the British Army between England and India,—England should be strictly just, may I not even say that she should be generous, to this comparatively poor country. India may claim such generous justice without sacrificing her national self-respect; and I venture to believe that she will not claim it in vain.

I will not detain the Council by detailing the several methods of taxation which we have considered in our present need, only to reject them. We have thought of taxes on tobacco, of succession duties, of taxes on marriage expenses, and of other taxes which I will not now enumerate. Some of these appear to me to be in themselves open to little objection, but none of them would give us the increased Revenue which we require, and the Government has felt that a time when we are proposing to place fresh burdens on the people is not opportune for trying new experiments in taxation.

One Tax remains of which I must necessarily speak. I refer to the Income Tax.

I said last March that when the Income Tax disappeared I regretted its loss, but that the Government of India had entertained no thought of restoring it. In spite of all the rumours that we have heard, this is still true. I anticipate no great dissatisfaction at the announcement I now make of the decision of the Government, that the re-imposition of the Income Tax shall not now be proposed. It will not be necessary, I think, for me to enter at any length on the grounds for this decision. Although an Income Tax has been advocated in many quarters, the Government has not had any idea of adopting such advice. And for myself I will add, that though I was a supporter of that Tax while it remained in force, and though I am far from saying that circumstances may not hereafter arise which will justify or compel its restoration, yet I have not failed to recognise the fact that at the present time such a course would neither be politic nor just. I think, however, that it should be remembered, that if the measures which I am about to propose to the Council be not approved, an Income Tax is the sole alternative that remains. I at least can see no other. Much more than the sum which we now require has been raised before by an Income Tax, and there can be no question that this could be done again.

I have already briefly stated to the Council the reasons which have led the Government to the opinion that at the beginning of the present Famine we required an improvement of about £2,000,000 a year in our financial position—£1,500,000 on account of Famine, and £500,000 as a margin to meet ordinary contingencies. A few more words of explanation may, perhaps, usefully be added.

The accounts of the actual Revenue and expenditure of the Empire during the seven years ending with 1875-76 show that, excluding the cost of Famine Relief, we had just managed to pay our way. These results having been based on the actual accounts of seven years, are far more valuable than any which we could draw from an examination of the figures for any particular year; but the estimates for the current year, which I laid before the Council last March, illustrate the same fact that before the commencement of the present Famine, our finances might be considered to be nearly in a condition of equilibrium. The estimates showed that, putting aside expenditure on Famine, we expected to end the year with a surplus of about £900,000. But of this sum, £520,000 was provided by the measures taken at the beginning of the year for increasing our income, so that if there had been no such measures, there would have been an appparent surplus of only about £400,000. The Famine, however, will probably lead to a permanent addition of nearly £400,000 a year to our annual charges on account of interest on debt, so that the apparent surplus of £400,000 vanishes. This result, however, has still to be further modified if we seek to arrive at the balance between the present normal or average annual income and charge from the estimates of this single year. Correcting the figures by making allowances for receipts which do not constitute such normal income and payments not having a character of normal charge, we should arrive at a deficit of about a quarter of a million for the current year, instead of any surplus. These figures, based on the estimates of a single year, are not worth very much; but I think they serve usefully to illustrate the fact which I desire to make plain to the Council, that apart from the measures taken in March last, our annual receipts were hardly sufficient to cover our expenditure.

I will now explain what we have done already towards providing the £1,500,000 for Famine, and what we propose to do hereafter.

The measures of financial decentralisation taken during the present year will, as I have stated to the Council, give, when they are complete, a relief of some £400,000 a year without any addition to the burdens of the people. Thus, out of the £1,500,000 we have already provided £400,000 in the most satisfactory way possible, and we have only to provide the remaining sum of £1,100,000. It being, in our judgment, impossible to obtain any substantial portion of this amount by other means, it had to be raised by fresh taxation. There has, however, already been imposed in the current year, by the measures taken last March, additional taxation to the extent of £300,000 in the Bengal Presidency. This was the only part of India with which we then could deal, because Famine was raging in Madras and Bombay. Thus, there now only remains for us to provide on account of the Famine about £800,000 by new taxation. I will now tell the Concil how it is proposed to obtain this money, first speaking of the measures contemplated for the Bengal Presidency.

When I endeavoured to explain to the Council nine months ago the measres taken by the Government at the beginning of the present financial year, I pointed out that the essential principle underlying the whole of the changes of system then made were these: we asserted the necessity of enforcing, so far as this was practicable, the responsibility of every great Province of the Empire for meeting its own local wants; we gave to the Local Governments largely increased powers; we gave them, for the first time, a direct interest in the development of the Revenues; and we gave them, at the same time, strong incentives to economy. And among the responsibilities thus transferred to the Local Governments, we included one, perhaps the greatest and the most important of all, that of providing the means of protecting the people of their own Provinces against Famine, and of meeting, to the full extent of what was possible, the cost of relief when Famine actually occurred. To this policy we firmly adhere. It has received the cordial approval of Her Majesty's Government in its main outlines, and through its extension and development it is that we propose to apply the measures we now contemplate.

The measures and the changes of system which the adoption of such a policy involved, were too large and too numerous to be carried out all at once, and with famine over a great portion of Southern and Western India, very much had to be left undone which might otherwise have been undertaken. A great step, however, was made. Irrigation works and railways are the principal material means by which Famine can be prevented and relieved. The Government of India declared that each Province must, to the utmost of its power, pay for works of this kind, undertaken for its own protection, and we have made fair progress in the actual enforcement of this rule.

In Bengal and in the North-Western Provinces, the whole responsibility for the cost incurred in the past and to be incurred in the future, on the construction of canals and railways of provincial utility, was imposed on the Local Governments and accepted by them with thorough and loyal approval. In those Provinces, our measures, so far as they relate to the provision of means for meeting the cost of public works, have been already carried out, and the time is not distant when they will be everywhere in operation.

To prevent or to mitigate the worst effects of drought and so to remove within certain limits the risk of Famine, by the construction of canals and railways, is a comparatively easy task. It is mainly a question of money. To relieve Famines when they have actually come upon us, (and in the present condition of India their occurrence from time to time is inevitable) is far more difficult and far more costly. How difficult and costly it is, we have unfortunately had of late years ample experience.

The necessity of localising, so far as may be practicable, the responsibility of the people in every part of India for providing the means of their own support in time of scarcity has, as the Council is aware, been repeatedly urged by the Secretary of State and acknowledged by the Government of India. To use the words of a despatch from Lord

part of the irrigation system of Madras is supplied by the permanent rivers; and of these, the number is limited. All the rest of it is derived from the local rivers and storage tanks which are scattered in profusion over the whole Presidency. Now the experience of the present year has proved that the latter source of supply is only one degree less dependent on the normal rainfall than are the dry crops of the unirrigated districts. If, therefore, we are to insure Madras against future famines by largely increasing its present water-supply, it is exclusively upon the permanent rivers that we must reckon for our attainment of that object. Assume (and from all the enquiries I have yet been able to make this is the most I feel justified in assuming) that the waters of the permanent rivers might be so employed as to irrigate another half million of acres. What effect would the produce of half a million of acres have had towards preventing the famine in Madras? It would not represent one-third of what the railways alone have carried down from Northern India, and it is about equal to what was landed by sea during only two and a half months out of the twelve through which this famine has lasted. So far, then, as it was possible to render irrigation a protection against famine in a second year of drought, Madras has received, within a narrow margin of some 20 per cent. all the benefit which the nature of the case and the circumstances of the country permited, and yet Madras has this year suffered from a worse famine than has afflicted any province of India during the present century. In view of such facts as these, we cannot safely lay down any fixed rule for universal application. The problem of irrigation works, when closely examined, reveals fresh difficulties at every stage. It is easy for those who have not thoroughly examined it, or others who have examined it only from a purely professional point of view, to tell us that by the expenditure of a few millions we might permanently insure this vast Empire against famine. But the Government of India, which is responsible for every rupee of public money raised or spent by it, has been taught by bitter experience that there may be many promising and attractive projects for irrigation which, when carried out at considerable expense, and under the most accredited supervision, bequeath to the Empire little or nothing but a hopeless financial burden. India has good reason to be proud of her school of hydraulic engineers. But it is the tendency of all professional ability to somewhat exaggerate the general value of the special material in which it works. The Athenian tanner believed that, for the purpose of fortifications, there was nothing like leather; and, so far as I can judge, some of our most experienced and eminent canal engineers are not entirely free from an unconscious predisposition to assume that, instead of irrigation existing for the sake of cultivators, cultivators exist for the sake of irigation. Whether the value of increased produce will, in any particular case, be sufficient to justify the requisite outlay of capital on providing irrigation, whether the necessarily limited amount of capital available for works of improvement is best applied to irrigation works, or, again, whether the physical conditions of the locality will practically admit of irrigation at all, to these and many similar questions no general answer can be given. Each case must be decided in reference to its own merits, and on a careful review of many conflicting considerations.

But, though I feel that, for all these reasons, we must be constantly on our guard against premature generalisations and impulsive action in such matters, I am none the less most fully persuaded that, next to the facilitation of transport, our greatest safeguard against future famine will be found in a well considered and wisely developed system of irrigation works. The surplus produce of industry is the foundation of national wealth, and irrigation is the most certain means of improving an extending agricultural industry. It enables the cultivator to accumulate produce; and, if combined with naviation, it also enables him to transport produce.

Every country which produces only just enough for its own consumption is a poor country. So is every country which cannot export its surplus produce, and exchange it for other commodities. Therefor, admitting even that in many parts of India irrigation cannot appreciably augment the local food-supply, it by no means follows that irrigation cannot largely augment the wealth of the whole community, for, if this Empire be adequately provided with the means of transport, it is not so much by increasing the actual food-supply of the people as by helping to create other and different produce, not required for the consumption of the people, and possibly not even adapted for such consumption, that extensive irrigation will promote the social and financial prosperity of India. It is only by the gradual and continued improvement of their material condition that the people of this country can permanently escape the calamities they now suffer from the uncertainty of the seasons.

To look to irrigation works as a panacea for our misfortunes, would be to trust to an illusion; to hesitate to recognize them as among the most uncertain of our means of protection, would be to reject the irrefutable evidence of prolonged experience.

A memorandum has been placed in my hands showing, from the latest returns of the actual operation of the irrigation works in the North-Western Provinces, that the whole area now irrigated by them is about 1,500,000 acres, which, under pressure, might be extended to 1,600,000 acres producing respectively 775,000 or 800,000 tons of grain, and providing food for 8 months for from 6 million to 6½ million persons. The progress of these works will add half a million of acres, and this addition would yield one-quarter of a million tons of food, and feed for 8 months 2 millions of people. Thus these works will secure the food, for the period named, of between 8 and 9 millions of persons.

I need not comment on these figures; but, while such results may be shown as the outcome of irrigation works, what, let me ask, would be the position of a province in which the produce, being considerably in excess of the ordinary wants of the people, was not provided with the means of exporting its surplus stocks? Of one great staple product of the north of India—wheat—it may be affirmed with certainty, that a trade has been developed, during the last four or five years, chiefly through the agency of railways, which has already reached a value of two million sterling, and which could never have come into existence by any other means. Without depreciating the great value of water-communication which I recognize most fully, so far as it is practically attainable, I cannot lose sight of the fact that the extension of the Electric Telegraph, and of Steam Navigation, have rendered the operations of modern trade more than ever dependent on time, as an essential element in all combinations; and thus the speed which can only be got by railways enters more and more largely into the considerations to be weighed in designing means for giving the necessary extension and improvement to our inland communications.

I conclude, then, that we shall be certainly right in carrying out irrigation works wherever the water-supply is both sufficient and constant; and the material difficulties to be overcome do not involve an outlay that interposes insurmountable financial obstacles; so long, of course, as due attention be, at the same time, given to the means of communication. But we cannot, and do not, undertake to provide irrigation gratuitously to those for whose special benefit it is required. We cannot afford to apply to new irrigation works the financial policy which has hitherto rendered so costly, and so unremunerative, the works of that kind which are already constructed. Here, again, we can only proceed in the strict accordance with the principle of provincial responsibility and self-support. As the only funds at the command of the Government for irrigation works are derived from the country itself, the cost of such works must fall to a great extent upon those who derive from them immediate benefit. I repeat that it is on the co-operation of the whole community we reckon for the means of securing the whole community against the worst consequences of periodical scarcity. But it is to the local Government that we look for the execution of local works of a preventive character; and it is upon local resources that we must depend for the ultimate supply of the funds necessary to provide and maintain such works. I am aware that there are already some parts of India whose exclusively local interests are practically secured by the bounty of nature, or the industry of man, from the direct effects of famine. In the nature of things the population of those particular localities may, and probably do, derive some immediate advantage from the periods of scarcity which so fearfully afflict their fellow-subjects in other provinces. But it would be an insult to suppose that their fortunate exemption from the perils and sufferings common to the rest of the community can furnish any argument, they would stoop to urge, in favour of exempting them from their fair participation in the support of any general burden imposed for the protection of the whole community from such sufferings and perils. Whilst, therefore, I do not doubt that the chief cost of protective works ought to be borne by those who most need them, and will chiefly benefit by them, I must maintain that no province of the Empire, and no class of the community, can be legitimately relieved of the national obligation to contribute to the means required for the construction of such works.

And here I would ask the Council to listen to the testimony of my hon'ble friend the Lieutenant-Governor of Bengal, who, speaking of the measures he contemplated last spring for dealing with irrigation works in the province he so ably administers, observed that—

"During the last five years the Government of India has spent nearly 20 crores of rupees in alleviating famines caused by deficient water-supply. When I say that the Government of India has spent this money, you will understand that this expenditure has fallen not upon the Viceroy and the Council, but upon the people; and that, if the necessity of expending their money had not been forced upon the Government, the taxation of the people would have been diminished to this extent. Now, the only way of averting famines arising from drought is to make the greatest use, which science and experience can suggest, of the supply of water which fortunately nature has given us in Behar. * * * This, of course, cannot be done without the expenditure of money, and the question is who, in fairness and justice, should find this money.

"After very careful consideration I came to the conclusion that, as the whole of the province of Bengal suffered when there were such famines as have occurred of late years in Orissa and Behar, it was fair that a large proportion of the cost should be borne by a tax laid upon the public at large. But it also seemed to me fair, and I believe you will agree with me, if you will give the subject your unprejudiced consideration, that a share of the cost should fall on the people who directly benefit by the introduction of water to the neighbourhood of their fields, and are thus assured of a good crop at all seasons, instead of being exposed to the risk every few years of absolute failure. When I proposed this, I was told that the people did not want water; that they would sooner be left alone to bear the risk of famine, and was even told that the water of the Sone was destructive to fields. Shortly after this discussion took place, the periodical rains were suspended, and then we had practical proof as to whether or not the Sone water was considered injurious or prejudicial. The people clamoured for water, and to meet this demand we were forced to open our unfinished canals, by means of which we have irrigated, during the last few months, 200,000 acres of land, which would otherwise have remained waste for the year, but which are now covered with luxuriant crops. The produce of this land represents food-grain of the value of 55 lakhs of rupees, and of this, crops to the value of 40 lakhs certainly would have been entirely lost if it had not been for the supply of canal water; but it also represents the rent of the land, of which the landholder would have been otherwise deprived; and to this must be added the outlay which would fall on him if he had again to give relief to his tenantry in consequence of famine."

To sum up, then: The Government of India is convinced, upon a careful review of its financial position and prospects, that the heavy obligations imposed upon it by the calamitous circumstances of recent years, can only be discharged without serious risk to its financial stability, by a strict and patient adherence to the principle affirmed in the financial measures we introduced last year, and developed in those which are now before the Council. That principle involves the enlargement, with adequate precautions, of the financial, and consequently also of the administrative, powers and responsibilities of the local Governments. In the next place, we believe that, if this principle be fairly carried into effect, the new imposts, which the Council is now asked to sanction, will, when added to the resources already created, provide the State with sufficient means for the permanent maintenance of a national insurance against famine, without heavily increasing the pecuniary burdens of its subjects. For the attainment of this object, the material appliances we intend to promote by means of additional revenue are cheap railroads and extensive irrigation works. We are conscious of the reproach we should justly incur if, after such a delaration as I have now made, the prosecution of these necessary works were commenced, suspended, or relinquished, according to the increased or relaxed pressure of annual circumstance, or the intermittent activity of spasmodic effort. We, therefore, propose to entrust, in the first instance, to the local Governments the duty of framing a sufficient and carefully considered scheme of local railroad and irrigation works. We are prepared to provide them with the means whereby they may from year to year work systematically forwards and upwards to the completion of such a scheme. The funds locally raised for this purpose will be locally applied. But Provincial Governments will have to meet the cost of provincial famines out of provincial funds to the fullest extent those funds can bear. They will find that thriftless expenditure in one year may involve the risk of diminished allotments in subsequent years; and I cannot doubt that the unavoidable recognition of this fact will make them wisely eager to spend the requisite proportion of their annual income upon well-planned and carefully estimated railway and irrigation works; which will be their best insurance against the losses of famine, and the postponement of all administrative progress which famine generally entails. It will be the special duty of the Public Works Department of this Government to keep those objects constantly in view of the local Governments, and to assist them no less constantly, in their endeavours to give a rational preference to really useful and remunerative work over those more captivating, but less compensating, subjects of expenditure which, in all comparatively small communities, so powerfully appeal to provincial pride, professional proclivities, or popular pleasure.

The specific projects now announced to this Council, I have not presumed to put forward as the enunciation of any new policy. On the contrary, I should have spoken with much more hesitation if I imagined myself to be treading upon ground not long since surveyed by experienced authorities; and the strongest recommendation I can claim for the views I have impressed is that they differ in no important particular from those of the eminent statesmen who have preceded me in the office I now hold. But between the present and all previous occasions on which the Government of India has declared its policy and principles in reference to the prevention of famine, there is one essential difference which I am anxious to impress upon your attention. I can well imagine that many of those I am now addressing may be disposed to say to me—"Your good intentions are possibly sincere; but the path to the nethermost pit is already paved with good intentions. Promise is a good dog, but Performance is a better; we have often heard the bow-wow of the first; we have yet to see the tail of the second. We have been told over and over again by the highest authorities that India is to be insured against famine in this way or in that; but when famines come upon us, we find that the promised way is still wanting. The current claims upon the activities and resources of the Government of India are so numerous, so pressing, so important, official forces and imperial funds so necessarily limited, that when once the daily, hourly strain of a great famine has been removed from a wearied administration and impoverished treasury, its fearful warnings are soon forgotten; its disquieting ghosts are quickly exorcised by the conventional declaration of some unexceptionable principle; its bitter memories decently interred beneath the dull *hic jacet* of a blue book; and there, for all practical purposes, is an end of the matter."

Well, then, I think I am entitled to point out to the Council that we are not now fairly open to this customary criticism. We do not speak without having acted, and we promise nothing which we have not, after long and anxious consideration, provided ourselves with the means of performing. I must have very imperfectly explained myself thus far if I have failed to make it clearly understood that I am not now speaking of what we ought to do, or would do, to insure this country against the worst effects of future famine, had we only the means of doing it; but of what we can do, and will do, with the means already provided for in the measures now before the Council. I do not mean to say that the construction of such an extensive system of local railroads and irrigation works as we propose to undertake will not be the gradual task of many years. But I *do* mean to say that, in the manner, and on the principles, already explained, we are now providing for the prompt commencement, and uninterrupted continuation, of this great and necessary task. We are systematising a policy the principles of which have been repeatedly approved and proclaimed by our predecessors. We are associating with it the interests, the powers and the duties of our local administrations. We are providing them with the means of permanently prosecuting and developing it not without reference to our financial control, but exempt from the distressing uncertainty which has hitherto been inseparable from the practical execution of this policy, in consequence of the obligation which till now has rested on the Government of India, with the very limited funds at its disposal for the prosecution of public works, to choose, from year to year, between the conflicting claims upon its purse of the various and dissimilar localities of this spacious Empire. In that belief I wish to take the present opportunity of publicly expressing my gratitude to those local Governments with which we have been for many months in confidential correspondence on the subject of their financial powers and responsibilities; and who have not only accepted with alacrity, and adopted with great intelligence, the principles in accordance with which we desire to extend those powers and responsibilities, but have also given us the most encouraging evidence of their ability to improve the enlarged field of activity thus opened to their administrative independence. I also desire to express my gratitude for the unreserved approval with which the Secretary of State for India and the Queen's Government in England have honoured and supported the policy I am now explaining to the Council; for it is a policy on which all our plans and our hopes, for steady improvement in the financial, social, and administrative condition of this Empire are necessarily dependent.

But we have also another source of encouragement in the prosecution of this policy. If you look back over a wider and longer tract of experience than that which is covered by the history of India; if you embrace in one view our own history with the past history of other countries in other climates, you will find that the principles on which we have lately acted, and on which I trust we shall continue to act, in dealing with seasons of calamitous drought, have been found no less applicable, no less efficient, in other countries similarly affected, than they have proved to be in this country, wherever they have been intelligently understood and loyally carried out. There is, I venture to think, no more striking illustration of this truth than the history of the scarcity that occurred in Central France during the year 1770-71. That great statesman M. Turgot was then Minister. His administrative ability was equalled by his philosophical power of thought; and,

fighting with difficulties in many respects almost identical with those which we, ourselves, have lately had to deal with—difficulties partly material, but greatly aggravated by the prevalence of extremely erroneous economical conceptions. Turgot conceived, developed, and, in the face of great opposition, carried into effect, views no less identical with those which have guided our own action as to the essential importance of guarding the perfect freedom of inland trade in grain; of improving the internal communications of the country; and of providing relief-works of permanent utility, upon which to employ the suffering population. Here, to-day, in India, those views are as sound, and as applicable, as they were in the Limousin a century ago. If, then, from the past we look forward into the future, why, let me ask, may we not hope that, under improved conditions of administration, and with increased development of those material appliances which civilization creates for the provision of national wealth, India will eventually enjoy as complete an immunity from the worst results of scarcity as that which now exists throughout those regions of France where but a century ago such a result might have seemed as difficult of attainment as it now appears to be in many of our own provinces?

I have only dwelt thus far on that part of our policy which has reference to the material aids we still require to insure this Empire against the worst effects of famine. But I should omit a very important point, if I did not also allude to the administrative aspect of the question. In dealing with the crisis through which India has lately passed, it has required the most strenuous efforts, on the part of the Civil Government in all its branches, not only to secure the active operation of all available means for bringing food to the distressed districts, but also to effect the distribution of such food to the people, under proper precautions for the prevention of waste, fraud, and social demoralisation. I will not disguise my conviction, that in some parts of the country this strain has been too much for the machinery that had to bear it; and, indeed, I may add that the measures undoubtedly necessary for strengthening, simplifying, and generally *energizing*, those parts of the local machinery of Indian administration which an exhaustive trial of their capabilities proves to be too cumbrous, too weak, or too inert, for the efficient performance of the work unavoidably imposed upon them by any great emergency, have been to me for many months the subject of constant, anxious, and detailed consideration. It is, I venture to think, very desirable that not only the natural phenomena and social facts of the recent famine, but also the manner in which these have been dealt with in different provinces, under different administrative systems, and the practical results thereof, should be investigated, verified, and recorded for future guidance. But whatever be the result of any such enquiry, if to the two conditions of famine insurance on which I have already laid such stress, that is to say, *railways* and *irrigation*, you add a third condition, which is certainly not less important, viz., a thoroughly efficient administrative system and machinery, in every part of the Empire, for the prompt and intelligent application of sound principles,—then, I believe, you will have reached the limits of what is practically possible, and defined the field of activity within which it is now the duty of this Government to fortify betimes the social interests committed to its charge against the recurrent disturbance of natural forces. The Government of India is an eminently conservative Government, and I trust that it will ever continue to be so; but to repeat an aphorism, the soundness of which is proved by the staleness of it, improvements really required by change of circumstances are the best foundation for a conservative policy, and in no way opposed to it. No administration is really conservative, unless its policy be vigilantly, though cautiously, remedial. Timely remedy from above is the only sure preventive of violent revolution from below. Destiny is a fair player, and never checkmates a nation, a government, or a class, without first crying check. It is the interest, as well as the duty, of those concerned to heed that warning cry, and shift their pieces accordingly. In politics, as in all things else, the survival of the fittest is an inexorable law; and those institutions which cannot, or will not, spontaneously adapt themselves to the organic growth of the circumstances to which their functions were originally fitted, are doomed, by the salutary order of the universe, to premature extinction. But into this important question of administrative reform I need not here enter any further. I merely desire to assure the Council and the public that the Government of India is not indifferent to that part of the difficult but imperative task bequeathed to it by the prolific experience of the last two years.

In framing the measures now laid before the Council, we have called to our assistance the experience and intelligence of many of the most trustworthy servants of the Crown in this country; and we have obtained for our plans the general approval of Her Majesty's Government. That the duty imposed on us in performing this task has been an anxious one, I need hardly say. Its successful accomplishment is only to be ensured by the cordial and sympathetic co-operation of all concerned. But on that co-operation I confidently reckon: *firstly*, because it is the duty, as well as the interest, of every Englishman, whether in public or in private life, to facilitate the arduous task which England has undertaken on behalf of India and her own character; and *secondly*, because I know too well, and esteem too highly, the noble native races of this land to doubt for a moment their patriotic acquiescence in any reasonable sacrifice fairly demanded of them, on honest grounds, for the general benefit of their own countrymen. On behalf of the Government of India, I emphatically declare that we have not, we cannot have, at heart any stronger or higher interest than the permanent welfare of this loyal and patient people, and the permanent credit of its English rulers. These are the interests on behalf of which we now invite your aid, and *quid salvum est si Roma Perit*.

With renewed apologies for having so long detained the attention of Honorable Members, I now beg to submit to the Council the questions I hold in my hand.

"BERKELEY, Sept. 1869.—Gentlemen, I feel it a duty I owe to you to express my gratitude for the great benefit I have derived by taking 'Norton's Camomile Pills.' I applied to your agent, Mr. Bell, Berkeley, for the abovenamed Pills, for wind in the stomach, from which I suffered excruciating pain for a length of time, having tried nearly every remedy prescribed, but without deriving any benefit at all. After taking two bottles of your valuable Pills I was quite restored to my usual state of health. Please give this publicity for the benefit of those who may thus be afflicted.—I am, Sir, yours truly, HENRY ALLPASS."—To the Proprietors of NORTON'S CAMOMILE PILLS.

INDIAN CEMETERIES.

(*Gazette of India.*)

RESOLUTION.

The report of the Committee on Indian Cemeteries has been considered by the Governor-General in Council, who desires to express to the Committee his satisfaction at the result of their labours.

The following rules have been approved relative to the subjects referred to the commitee for report:—

1. Churches and cemeteries have already been divided into two classes: [1] those in stations where there are military cantonments and the military works in which are under the charge of the Inspector General of Military Works, and [2] those in other military cantonments and civil stations.

In both classes of stations joint-estimates * of expenditure should be framed annually by the undermentioned officers.

[*a*] In the case of all expenditure connected with establishments, *e. g.*, pay of servants, alterations in their pay or number, &c., also all expenditure by Government connected with the provision of articles of church furniture supplied by the Civil Department. By the Chief Magistrate of the District and by the Chaplain.

[*b*] In the case of all expenditure connected with repairs and additions to church fabric, to church compound or cementery walls, to cemetery gates, walks, wells, chaukidars or other church servants' houses, provision of necessary appliances for graves or for the repair of tombs, or for the planting of trees and shrubs in cemeteries and keeping the same in decent order; also all expenditure by Government connected with the provision of articles of church furniture supplied by the Public Works Department.—By the Executive Engineer and by the Chaplain.

The estimates of expenditure to be prepared by the Executive Engineer and the chaplain should show distinctly the probable charge under each of the following heads:—

I.—New works connected with additions to existing churches and improvements to church compounds.

II.—New supplies of furniture for churches and sanctioned articles of church use.

III.—New works connected with additions to existing burial-grounds.

IV.—Repairs to churches and church furniture and maintenance of church compounds.

V.—Repairs to burial-grounds to be executed by Public Works Officers.

VI.—Repairs of burial-grounds, including planting and cleaning, to be entrusted to the Chaplain or Chief Civil or Military Officer of the Station or Cantonment under para 4.

It would be convenient if distinct estimates were prepared for each of these classes of expenditure.

The provision of funds to meet the charges above enumerated will be made in the budget-estimate for the Public Works Department. The estimates for the same will be subject to the scrutiny of and be passed by the Superintending or Chief Engineer or Local Government or Administration, according to the rules in force in the Public Works Department.

In stations in which the churches and burial-grounds are under the Local Governments and Administrations in which Provincial Service arrangements are in force, the charges debitable to the Public Works Department will be provided for in the Provincial Public Works budget-estimate. In other Provinces and in the Military Works Branch the charge will be provided for in the Imperial Public Works budget-estimate under Civil Buildings.

2. The following scale of establishment should be maintained at all cemeteries:—

(I) for a cemetery of which the area is five acres or less, one mali-chaukidar;

(II) for a cemetery of which the area is more than five and less than 10 acres, one mali-chaukidar and one assistantant coolie;

(III) for a cemetery of which the area is more than 10 and less than 15 acres, one mali-chaukidar and two assistant coolies;

IV for a cemetery of which the area is more than 15 acres, one mali-chaukidar and three assistant coolies.

It is left to the Local Governments and Administrations to determine the proper wages to be given to each servait. The cost of this establishment will be charged to Provincial Services in the case of those Local Governments and Administrations in which the Provincial Service arrangements are in force, and in the case of other Local Governments and Administrations and the Military Works Branch of the Public Works Department to Imperial Funds. In either case the charge will be included in the Civil budget-estimate.

3. The size of kutcha and pucks graves should be limited to 8 in., by 4 in., and the amount of ground to be enclosed should be restricted to 11 in. by 7 in., by external measurement in both cases. No monument over a pucka grave must exceed 8in. by 4in. at the base except with the previous sanction of the Local Government concerned. A simple cross or head stone on an adequate masonry foundation, not exceeding 3 in. by 2 in., is the only monument that should be allowed over a kutcha grave; no kutcha grave should be enclosed by railing.

4. No portion of the receipts from cemeteries should be retained by any Government officer to be credited expended by himself; all such receipts should be paid into the Civil Treasury to the credit of the Public Works Department. In the case of receipts from cemeteries in charge of the Military Works Branch and under those Governments and Administrations in which the Provincial Service arrangements are not in force, the credit will be treated in the Public Works accounts as a receipt under Imperial Public Works Revenue. In the case of the other Governments and Administrations the credit will be raised to Provincial Service Public Works Revenue. But the amount passed upon the joint-estimate framed by the Executive Engineer and Chaplain to provide for planting a cemetery and preserving it in decent order should be entrusted to the Chaplain where there is one. Where there is no resident Chaplain, the amount should be placed at the disposal of the Chief Magistrate on the spot, or of the senior Military Officer if the cemetery is attached to military cantonment. The necessary funds for the purpose will be advanced by the Executive Engineer concerned to the Chaplain or Civil or Military Officer. Bills for the expenditure should be rendered by the officer to whom the advance has been made, either monthly or otherwise, to the Executive Engineer, who will charge for the amount thereof in the usual way in his accounts. Until the bills are received and charged off, the advance will be placed in the Miscellaneous Advance Account of the Executive Engineer. All planting of shrubs and trees by private persons in cemeteries should be under the control of the Chaplain if resident, otherwise under that of the Magistrate or senior Military Officer, as the case may be. When practicable a well should be sunk in or near every cemetery.

In connection with the preservation of cemeteries in decent order attention is invited to the rule cited below. This rule, however, should not be applied to monuments of historical or archæological interests. Lists of such tombs should be obtained by Local Governments and Administrations, and as many of them as may be properly preserved at the public expense should be looked after by the local Public Works Department.

"The Chaplain should communicate with the friend of the deceased when a monument needs repairing; and is it falls into a ruinous condition, and no party will undertake to restore it, the ruined monument must be made level with the ground during the next repairs, and any slab it contained must be placed over the grave in simple masonry or be inserted in the wall by the Government officer.—*Rule VIII, Diocese of Calcutta Burial-ground Rules.*

5. It should be understood that the Government cannot provide cemeteries at the public expense for Native Christian communities.

NOTE—Where their number is small, the question is of little importance, and is best arranged by mutual concessions or by special provisions made locally by the parties immediately concerned. And I am to suggest for His Lordship's (Bishop's) consideration, whether if the necessity of dealing at the present time with this matter of Native Christian interment be in his judgment unavoidably established, it could not be carefully examined in consultation with the several Local Governments, having regard to the divers needs and circumstances of the population in each separate province.

6. It is not considered necessary to make any alteration in the existing rule regarding the mode of supply of church furniture.

7. Further order will be passed on the 6th point referred to the Committee for report.

8. The arrangements for making the necessary preparations for digging graves, preparing coffins, and the like should rest in military stations upon the senior Military Officers, and civil stations, upon the chief Local Magistrate. These officers are authorized to direct the Local Public Works Officer to supply all that is necessary. The "Local Public Works Officer" would usually be the Executive Engineer of Military Works in military stations, and the Civil Executive Engineer in other stations. The expenditure incurred by the Executive Engineer will be held in his Miscellaneous Advance Account until repaid by the officer authorizing the expenditure. But in cases of necessity or emergency either officer may be called upon to do what is required.

NOTE.—The intention of this paragraph is to provide ultimate authority in case of difficulty, and existing arrangements need not be disturbed.

* NOTE.—The estimates should be for the financial year and should be prepared in advance, as is prescribed for other budget-estimates.

RATES OF GRAIN IN KATTYWAR.

MARKET rates of grain, &c., ruling at the undermentioned places in Kattywar, on December 10, at lbs. per Rupee:—

Names of Talukas.	Wheat. per lb.	Bajri. Re. p. lb.	Juwar. Re. p. lb.	Rice. Re. p. lb.	Ghi. Re. p. lb.	tola.	Gram. Re. p. lb.	Grass Re. p. lb.
Rajkot Station	15 / 19*k*	16	New 17 / Old 22	9 / 10 / 12	2 / 2	10	17 / 22*k*	34
Rajkot	15½	16½	19	11½	2	...	...	40
Nawanagar	14½	19¼	19½	11¼	2	...	...	80
Khambhalia	14	21	22½	11	1	35	...	...
Jorya	12¼	18	21	10½	2	...	...	..
Morvi	13	20	21	12	2	...	...	..
Dhrol	17	18	19	12	2	...	...	30
Bhanwad	16	20	22	11	1	37	...	...
Wudhwan Station	19	18½	22	12	2	10	23	30†
Wadhwan	18	16	20	12	2	10	20	
Wankaner	14½	19½	24	12	2	2	15½	
Limri	16	17	20	13	2	15	16	
Bhoika	16	17	18	12	2	5	...	
Muli	14	14	18	12	2	5	15	
Lakhtar	16	17½	20	13	2	10	18	
Chotila	14	16	18	11	2		13	
Jhinjhuwara	17	16	18	10	2	5	20	
Chura	16	18	18	14	2	5	14	
Dhrangadra	16	18	*	12	2	5	20	
Bhaunagar	16	16	24	16	2	5	24	2
Mahuwa	23	23	29	15	2	10	26	3
Sihor	18	18	22	12	2	5	22	6
Talaja	23	27½	27	13½	2	15	23	4
Palitana	19	19	25	13	2	10	16	3
Wala	1 ⅛	18	20	16	2		19	
Lathi	16	17½	21	12	2		15	8
Babra	17	17	19	11	2	10	16	5
Umarala	17½	17½	20	11½	2	10	13	1
Jetpur	14⅛	15	17	10	2	5	16	
Bagasra	17	16	20	12	2		18	...
Mangawadar	18½	20	22½	12½	2		...	
Mangrowara Station	15½	15½	18	11½	2		15½	
Gondal	15½	18	17	10	2		15½	
Dhoraji	15	17½	17½	10½	1	37½	15	
Waria	16	16	19	10	2		...	
Rafala	21	20	23	13	2		17	

k Kurrachee. † Pulis. * Not obtainable.

The Bombay Gazette.

With Supplement.

No. 9,014.—New Series. BOMBAY :—MONDAY, DECEMBER 31. 1877.

THE BOMBAY GAZETTE.

The Rates of Subscription to the *Bombay Gazette* will for the future be as follow :—

To Subscribers in Bombay —*Delivered free.*

In Advance.		*In Arrear.*	
Per Annum	Rs. 48	Per Annum	Rs. 60
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Adline but no Advertisement counted as less than eight lines.

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First insertion	8 As. per Line.
Second do.	4½ " "
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To [illegible] which will be inserted for a consider[illegible] No special contracts may be made.

SPECIAL SHORT ADVERTISEMENTS.

Advertisements of two or three lines relating to such matters as Small Sales, Business Cards, Situations, Wanted or Servants Required, Houses or Lodgings to Let, Changes of Residence, Articles Lost or Found.

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All Advertisements are charged according to the space occupied in Nonpareil, or smallest type, 12 lines of which go to the inch.

DOMESTIC OCCURRENCES : EACH—TWO RUPEES.

SHIPPING.

STEAM TO LONDON CALLING AT ADEN, HODEIDA, JEDDAH, ALGIERS, & LISBON.

THE BRITISH INDIA STEAM NAVIGATION COMPANY (Limited) will despatch the S. S. ARCOT, 1,782 Tons, 200 H. P., Commander J. HENDERSON, as above, on SATURDAY, the 12th January 1878.

The Arcot is fitted in the usual style of the Company's vessels, and has excellent accommodation for 24 First-class Passengers and 16 Second-class.

For Freight or passage apply to

W. NICOL & Co., Agents.

WEEKLY STEAM COMMUNICATION WITH THE MALABAR COAST, CEYLON, MADRAS, AND CALCUTTA.

THE BRITISH INDIA STEAM NAVIGATION COMPANY (Limited), under contract with Government, will despatch the S. S. AFRICA, 2,32 Tons, 250 H. P., Commander J. PATERSON, on SATURDAY, the 5th January 1878, at 4 p.m., calling at Ratnagherry, Vingorla, Goa, Carwar, Mangalore, Cannanore, Tellicherry, Calicut, Beypore, Cochin, Alleppey, Tuticorin, Colombo, Negapatam, Pondicherry, Madras, Masulipatam, Coconada, Vizagapatam, Bimlipatam, Gopalpore, False Point and at any other place where inducement offers.

Cargo for Singapore and China can be booked fortnightly by the steamers on this line hence or from intermediate ports for transhipment at Galle to the Steamers of the Compagnie de Messageries Maritimes de la France which run regularly.

N.B.—No Cargo will be received on the day of sailing.

W. NICOL & Co., Agents.

WEEKLY STEAM COMMUNICATION WITH THE PERSIAN GULF, VIA KURRACHEE.

Inte[illegible] changing Cargo and Passengers at Bussorah, to and from Bag[illegible], with the Euphrates and Tigris Steam Navigation Company or other Steamers.

THE BRITISH INDIA STEAM NAVIGATION COMPANY (Limited), under Mail Contract with Government, will despatch the S. S. ASSYRIA, 1,126 Tons, 130 H.P., [illegible] on THURSDAY, the 3rd January 1878, at 4 P. M., for PERSIAN GULF, touching at KURRACHEE, GWADER, [illegible] BUSHIRE, MOHUMRAH, BUSSORAH, WAD BUSHEH, and occasionally at BAHREIN and KISHM CHAH.

N.B—No Cargo will be received on the day of sailing.

W. NICOL & Co., Agents.

BI-WEEKLY STEAM COMMUNICATION WITH KURRACHEE.

THE BRITISH INDIA STEAM NAVIGATION COMPANY (Limited), under Mail Contract with Government, will, during the fair season, despatch a Steamer to Kurrachee every THURSDAY at 4 p.m., and an Extra Steamer on every TUESDAY at 10 a.m.

The S. S. AKOLA, 578 Tons, 120 H.P., Commander F. G. HAY, on TUESDAY, the 1st January 1878, at 10 a.m., calling at Veraval, Mangrole, Porebunder and Cutch Mandvie.

The S. S. ASSYRIA, 1,126 Tons, 135 H. P., Commander J. SCARR, will be despatched on THURSDAY, the 3rd January 1878, at 4 p.m.

N. B.—No Cargo will be received on the day of sailing.

W. NICOL & Co., Agents.

STEAM COMMUNICATION WITH ITALY VIA SUEZ CANAL.

ITALIAN STEAM NAVIGATION COMPANY of Messrs. R. RUBATTINO & Co., GENOA.

THE REGULAR STEAMERS LEAVE GENOA and BOMBAY on the 24th, on the 1st [illegible] of each month.

For extra steamers see list given below.

PASSENGERS' RATES.

(Inclusive of all Transit Fees through the Suez Canal.)

	1st Class.	2nd Class.	3rd Class.	
Aden	£22	£15	£8	Without Wine.
Suez	38	24	9	
Port Said	36	24	9	
Messina	30	20	14	
Naples	30	20	14	
Leghorn	30	20	14	
Genoa	30	20	14	
Marseilles	32	22	16	

Children under 3 years—free of charge. Children not above 10 years—half fare.

NEXT STEAMERS FROM BOMBAY :—

ASSIRIA, to sail on TUESDAY, 1st January 1878.
ARABIA, to sail on FRIDAY, 1st February 1878.
PERSIA, to sail on WEDNESDAY, 20th February 1878.
AUSTRALIA, to sail on FRIDAY, 1st March 1878.
ASSIRIA, to sail on MONDAY, 1st April 1878.

All Steamers of this Company have large First and Second Class accommodation ; and always carry a Doctor and a Stewardess on board.

The steamers of this Company, as a rule, start punctually at 10 A. M. Any unavoidable detention will, however, be advertised at least one day previously.

For hand-books of information, rates of freight, &c., apply to

C. GRONDONA,
Agent Rubattino Steam Navigation Company,
No. 9, Hummum Street.

Bombay, 23rd October 1877.

ANCHOR LINE—INDIAN SERVICE FORTNIGHTLY BETWEEN GLASGOW, LIVERPOOL AND BOMBAY.

CALLING AT NAPLES ON THE HOMEWARD JOURNEY.

THE following or other First Class Steamers of the Anchor Line will sail from Bombay as under :—

	Tons. H.P.	From Bombay
[illegible]	2,389 500	....December 31
MACEDONIA	2,272 486	....January 15
TRINACRIA	2,107 420	 29
ITALISCUS	[illegible]	....February 2
POMONA	2,277 424	 16
CASTALIA	2,260 424	...[illegible]At fortnightly inter-
ITALIA	2,256 424	...[illegible] vals.

The Chessaly is the property of Mr. David MacIver M. P. She will not carry passengers

RATES OF PASSAGE MONEY.

To Naples ..... Rs. 400
To Liverpool ..... " 500

Passengers desirous of making a short stay in Italy, may disembark at Naples and proceed on to Liverpool by the following steamer, and passengers ill embarking at Naples can have their heavy baggage taken on to Liverpool without any extra charge.

Messrs. HOLME & Co., the Company's Agents at Naples, ill render any assistance, and tender any information required by the Passengers.

Passengers booked and cargo engaged in connection with the trans-Atlantic Service from London and Glasgow to New York. For Passage, &c., apply to

W. & A. GRAHAM & Co.,
Bombay, November 13, 1877. Agents.

HALL LINE.

BOMBAY TO LIVERPOOL, DIRECT, AND TO LONDON, OVERLAND *via* NAPLES OR GENOA.

THE S. S. TRENTHAM HALL, 2,100 Tons register, 300 H. P. nominal, Captain J. SHAW, will sail about the 9th January and will be followed by the

S. S. CHILDWALL HALL, 2,100 Tons register, 300 H. P. nominal, Captain F. TARBARTON, on the 20th February, and by the

S. S. BRANKSOME HALL, 2,100 Tons register, 300 H. P. nominal, Captain [illegible] on the 6th March, and by the

S. S. CITY OF BALTIMORE, 2,300 Tons register, 300 H. P. nominal, Captain T. COTTON, on the 20th March, and by the

S. S. TRENTHAM HALL, 2,100 Tons register, 300 H. P. nominal, Captain J. SHAW, on the 3rd April, or passage, &c. apply to

W. & A. GRAHAM & Co.,
Agents.

N. B.—Messrs. HENRY S. KING and Co. and Messrs. KING BAILLIE and Co. are the Passenger Agents for this Line in London and Liverpool respectively. Arrangements for Remittances, Sovereigns Circular Notes, Shipment of Baggage &c., will be attended to by Messrs. KING, KING & Co. here.

Bombay, December 27, 1877.

SHIPPING.

PENINSULAR AND ORIENTAL COMPANY.

THE following or other first-class Vessels will be despatched for EUROPE :—

	Tons. H.P.	Captain.	
(s) GWALIOR	2725 450	J. C. Sabot	31st Dec. 1877
SUMATRA	2488 450	C. Anderson	7th Jan.
(s) THIBET	2393 400	J. H. Torbock	14th do.
CHINA	2916 450	T. Alderton	21st do.
(s) TEHERAN	2589 400	A. H. Johnson	28th do.

Passengers are booked to ADEN, SUEZ, BRINDISI, ANCONA, VENICE, MARSEILLES, MALTA, GIBRALTAR and SOUTHAMPTON by every Mail. The Steamers marked (s) proceed direct to Southampton ; but by the others Passengers change vessels at Suez, and those for Brindisi, Ancona, Venice, and Marseilles are conveyed by Rail from Suez to Alexandria.

A small Steamer leaves the New Dock Head at Mazagon, at 3 P.M, precisely, on the day of sailing.

J. R. KELLOCK,
Bombay, November 28, 1877. Superintendent.

STEAM TO CEYLON, PENANG, STRAITS, CHINA, AND JAPAN.

THE following Steamers will be despatched for the above ports, carrying H. M.'s Mails, and taking also Passengers and Cargo for Madras and Calcutta :—

Vessels.	Tons. H.P.	Captains.	
INDUS	2810 400	G. J. Bamaru	8th Jan. at 3 p.m.
LOMBARDY	2722 450	W. B. Hall	22nd Jan. do.
KHIVA	2699 450	G. Lee	5th Feb. do.

J. R. KELLOCK,
Bombay, 28th Nov. 1877. Superintendent.

STEAM TO KING GEORGE'S SOUND, ADELAIDE, MELBOURNE, AND SYDNEY, CALLING AT COLOMBO AND GALLE.

THE following Steamers will be despatched for the above ports :—

Vessels.	Tons. H.P.	Captains.	
TANJORE	2263 450	W. W. Fentiman	4th Jan. 3 p.m.
SIAM	3000 500	G. N. Hector	1st Feb. do.

J. R. KELLOCK,
Bombay, 12th November 1877. Superintendent.

P. & O. S. N. COMPANY.

SPECIAL THREE-MONTHLY RETURN TICKETS.

TO suit the convenience of Government Officials and others taking PRIVILEGE LEAVE, the Company has arranged to issue from this date RETURN TICKETS available for THREE MONTHS (counting from the date of sailing to the date of arrival) at the following REDUCED RATES :—

Bombay to Brindisi or Venice and back (including transit through Egypt) ..... Rs. 950
Ditto with the option of travelling one way *vid* Southampton ..... " 1,000

J. R. KELLOCK,
Superintendent.

Bombay, 15th December 1877.

STEAM TO AUSTRALIA VIA SINGAPORE, BATAVIA, TORRES STRAITS.

THE Netherlands India Steam Navigation Company, Limited, have arranged to despatch a first class passenger steamer once in every 73 days from Batavia for Port Darlen, Townsville, Sydney, Melbourne and Adelaide.

The first steamer will leave Batavia 8th May, and thereafter the sailings will be as follows :—

20th July.
2nd October.
14th December.

Through Cargo and passages can be booked from Calcutta or any other port in India by the British India Steam Navigation Company, Limited.

Time occupied on voyage from Calcutta to Batavia, 20 days (about), Batavia to Adelaide 17 days (about), Calcutta to Adelaide 62 days (about).

For Freight or passage, or other particulars, apply to

MACKINNON, MACKENZIE & Co.,
Managing Agents B. I. S. N. Company, Limited, Calcutta.

[illegible] & Co., Agents, Bombay.

NOTICE.—CONSIGNEES per Steamer ATHOLL are hereby informed of the ARRIVAL of the vessel, and requested to TAKE DELIVERY AT ONCE of their respective GOODS. No claim of any kind will be paid after the departure of the Steamer unless it be previously passed by the Captain.

W. NICOL & Co., Agents.

Bombay, December 28, 1877.

NOTICE.—CONSIGNEES per Steamer ARAB are hereby informed of the ARRIVAL of the vessel, and requested to TAKE DELIVERY AT ONCE of their respective GOODS. No claim of any kind will be paid after the departure of the Steamer unless it be previously passed by the Captain.

W. NICOL & Co., Agents.

Bombay, 27th December 1877.

NOTICE.—CONSIGNEES per Steamer SHERBORNE are hereby informed of the ARRIVAL of the vessel, and requested to TAKE DELIVERY AT ONCE of their respective GOODS. No claim of any kind willbe paid after the departure of the Steamer unless it be previously passed by the Captain.

W. NICOL & Co., Agents.

Bombay, 28th December 1877.

NEW ADVERTISEMENTS.

THE LOVER'S LAMP.

Is portable, safe, and cleanly ; requires no dressing or trimming ; can be lighted readily ; will burn without attention for eighteen hours ; and is the CHEAPEST and BEST NIGHT LIGHT in the world.

With Box of Wicks, Cash Rs. 4-0 ; Credit Rs. 4-8.

TREACHER & CO., LIMITED.

ENO'S EFFERVESCING FRUIT SALT HAS ARRIVED.

Per bottle Cash, Re. 1-12.

AGENTS FOR THE BOMBAY PRESIDENCY,
TREACHER & Co., LIMITED,
BOMBAY, BYCULLA, AND POONA.

FISHING TACKLE.

SPECIALLY MANUFACTURED FOR INDIA.

BAITING NEEDLES.
CLEARING RINGS.
DISGORGERS.
FLIES, Artificial.
FLOATS, Cork and Quill.
GAFF HOOKS.
GIMP and GIMP TRACES.
GUT, Salmon and Trout.
GUT CASTING LINES, single, [illegible] and treble.
GUT TRACES, single and double.
HOOKS, single and treble, loose, [illegible] on gut.
HOOKS, on GIMP, single, double and treble.
LEAD SINKERS.
LINES, Plaited Silk, Waterproof Silk, and Twisted Silk and Hair.
PHANTOM MINNOWS and Artificial Fish.
REELS with secret checks.
RINGS and KEEPERS.
RODS, Fly, General, Salmon and Trolling.
SHOT GUNS and Pliers.
TWINE for binding and mounting.
SPOON BAITS.
SWIVELS, assorted.

JUST LANDED BY
TREACHER & COMPANY, Ld.,
BOMBAY, BYCULLA, AND POONA.

CIGARETTES.

	Cash.
COPE'S "BOUQUET" & "PEERLESS," per box of 100 .. Rs.	2 10
WILLS'S "PASSING CLOUDS," per box of 100	2 10
REAL TURKISH, made from the finest selected Tobacco, with and without mouthpieces, per box of 100	2 10
Do. do. do. per box of 50..	1 8
Do. do. do. do. 24..	0 12

TREACHER & CO., (Ld.)

TRIPLE FOLDING MIRRORS, WITH CHAINS FOR SUSPENDING.

		Rs.
WOOD FRAMES, illuminated panels	Mirrors 10 inches square.	27
	" 11½ "	31
	" 12½ "	35
POLISHED BAMBOO FRAMES, Chinese figured panels	Mirrors 10 inches square.	28
	" 11½ "	34
	" 12½ "	39
GILT BAMBOO FRAMES, Chinese figured panels	Mirrors 10 inches square.	36
	" 11½ "	40
	" 12½ "	44
GILT BAMBOO FRAMES, Silk panels	Mirrors 10 inches square.	39
	" 11½ "	43
	" 12½ "	47

WITH FOLDING STANDS.

BAMBOO FRAMES, Chinese figured panels ..... Mirrors 17 by 13½ in. Rs. 74 & Rs. 80

TEN PER CENT. DISCOUNT FOR CASH.

TREACHER AND COMPANY, Ld.
BOMBAY, BYCULLA AND POONA.

NEW ADVERTISEMENTS.

THIRD ANNUAL PUBLICATION.

NOW READY.

MACLEAN'S GUIDE TO BOMBAY AND BOMBAY DIRECTORY FOR 1878.

PRICE Rs. 5 ; *With Postage*, Rs. 5-2.

Printed and published at the *Bombay Gazette* Office.

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Through Train between Madras and Bombay.
Through Train between Bombay and Calcutta.
Through Train between Calcutta and Bombay.
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STEAM TO ADEN, SUEZ, AND THE WESTERN PORTS OF ITALY.

(VIA SUEZ CANAL.)

NOTICE.—The Italian Mail Steamer ASSIRIA, Captain E. BOSELLI, will sail as above on TUESDAY, the 1st January, 1878, at 10 a.m. Passengers are requested to be on board at 9 a.m.

C. GRONDONA,
Agent, Rubattino S. N. Company.

NOTICE.

JAFFER SULLIMAN & Co. beg to inform their Customers, that they have REMOVED their FORT SHOP to their ESTABLISHMENT at Girgaum, Breach Candy Road, No. 256, where all Letters, &c. should be addressed.

CONSIGNEES of CARGO per ship "Sir. MILDRED," Captain MURRAY, arrived from London, are hereby REQUESTED TO SEND their BILLS OF LADING to our Office, for our inspection, and counter-signature, to PAY FREIGHT, and TAKE DELIVERY of their GOODS.

No claims will be admitted for damage or short delivery, &c., under any circumstances, unless passed by the Captain before departure of the Vessel.

FINLAY, MUIR & Co.,
Agents for Captain Murray, ship "Sir. Mildred."

Bombay, Dec. 28, 1877.

MR. P. A. LOPEZ,
PIANIST, SOLO VIOLINIST, & VIOLINCELLIST.

Will give Lessons on the Piano, Harmonium and Violin ; undertakes Repairs and Tuning of Pianos and Harmoniums.

MR. LOPEZ begs to inform his constituents and the public that he will carry on the above permanently in Bombay with the greatest attention and on suitable terms.

Address : NABOB'S HOUSE, Nesbit Lane, Byculla.

TO BE LET, a FURNISHED RESIDENCE in the Fort, open on all sides. Rent Rs. 125. Apply to

E. W. FLOWER,
4, Hummum Street. House Agent.

TO BE LET, from 1st January, the OFFICES in Hummum Street at present in the occupation of Messrs. Greaves, Cotton and Co. For Rent and other particulars, apply to

E. W. FLOWER,
4, Hummum Street. House Agent.

TO BE LET, a cool RESIDENCE in the Fort, matted throughout. Rent Rs. 80. Apply to

E. W. FLOWER,
4, Hummum Street. House Agent.

TO BE LET, from 1st January, a SHOP in Hummum Street, at present in the occupation of Mr. LOUIS FRANK. For Rent, &c., apply to

E. W. FLOWER,
4, Hummum Street. House Agent.

TO BE LET, a SHOP in Elphinstone Circle, vacated by Messrs. RADELIA & Co. For rent, &c., apply to

E. W. FLOWER,
4, Hummum Street. House Agent.

TO BE LET, a BUNGALOW in Nesbit Lane, Byculla, at present in the occupation of Mrs. STORRAR. Rent Rs. 100. Apply to

E. W. FLOWER,
4, Hummum Street. House Agent.

TO BE LET, a BUNGALOW on the Mazagon Road, at present occupied by C. GOODBURN, Esq. Rent Rs. 100. Apply to

E. W. FLOWER,
4, Hummum Street. House Agent.

TO BE LET, a BUNGALOW in Colaba. Rent Rs. 90. Apply to

E. W. FLOWER,
4, Hummum Street. House Agent.

TASMANIA.

A FRESH supply of Tasmanian Jams just received by direct shipment from

HOBART TOWN,

being the first large shipment of the season. It is intended to increase the sale of these celebrated Jams and introduce them more extensively, that they are now offered at a

REDUCED PRICE OF

Rs. 5-8 per dozen Tins or } for Cash
As. 0-8 per single Tin, } only.

Those who have not yet tried the above Jams, consisting of

Raspberry,	Black Currant,
Gooseberry,	Greengage,
Orleans Plum,	Golden Drop,
Precieusse de Tours Plum,	

should not lose this opportunity, before the rates are advanced, in consequence of the failure of the fruit season in the Home markets and the pressure of the demand on the

TASMANIAN JAMS.

Apply to
W. J. ESSAT,
MEDOWS AND FORBES STREETS, FORT, BOMBAY.

CHEAP NOVELS.

TREACHER & Co., LIMITED, solicit the special attention of Travellers and Up-country Residents to the selection of Books now on sale at their several Establishments.

The collection comprises several Thousand Volumes of the Cheap Editions of the Works of THACKERAY, DICKENS, SCOTT, WILKIE COLLINS, LEVER, LYTTON, DISRAELI, TROLLOPE, MISS BRADDON, FLORENCE MARRYAT, G. P. R. JAMES COOPER, DUMAS, and many other illustrious Authors of the present and preceding generation.

Cash 10 ANNAS to the English Shilling.

TREACHER & COMPANY, Ld.,
BOMBAY, BYCULLA, AND POONA.

ARTISTS' MATERIALS.

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COMMERCIAL INTELLIGENCE

SATURDAY EVENING, 29TH DEC. 1877.

THE entire week since the departure of last mail has been virtually taken up with the Christmas holidays, as although the Banks have been open on Saturday and today, the majority of people are remaining out of town until after the New Year holidays and there has been next to nothing done. Notwithstanding the absence of actual business however, a more hopeful feeling has arisen out of the home telegrams of the past two days. The statement that the English Government has at the request of the Sultan undertaken the office of mediator between Russia and Turkey is evidently interpreted in commercial circles as a step towards possible peace, and as Cotton at the same time will begin to come in here more freely in the course of a few weeks, it is thought that there may now be a chance of the long-looked-for activity making its appearance. The settlement, shortly to come, would not be before its time, as the year now closing has been a period of continued waiting for improvements that never came. So soon as one obstruction to business was removed another made its appearance. The year opened with a very unsettled state of affairs owing to the political complications in Europe, and it was almost a relief when war was actually declared between Russia and Turkey, especially when it seemed likely that other countries would not be involved. Before we had regularly steadied down, however, the irregularity in Exchange caused another period of unsettled trade, which was succeeded in turn by the effects of the Famine. This for upwards of three months rendered the foreign trade of the port little more than a name, and it was only just showing signs of recovery when the Turkish question again came to the front a few weeks ago. If, as some people hope, this is now coming nearer a settlement, there can be little doubt but we should begin 1878 with commercial prospects such as Bombay has long been a stranger to, the favorable crop returns throughout the country giving us a solid basis for very active business during the coming season.

MONEY.—The Bank of Bombay return for the week ending on the 22nd instant was again extremely favorable, the Coast balance having increased by £1 lacs, making the total equal to £2 per cent. of the Liabilities. The Holidays however have prevented the usual board meeting, and there has consequently been no movement in the rates of discount.

EXCHANGE.—The weekly allotments of Council Drafts on India took place in London on the 27th instant, resulting in £180,000 going to Calcutta and £20,000 to Bombay, at an average of 1s. 8⅝d., tenders at that rate receiving 85 per cent. Although this was about 1-16d. higher than the previous week's holding, it was lower slightly than the level of our market before the holidays led people to expect, and as the quotation for Bar Silver at the same time receded from 54d. to 53¾d. per oz., the feeling on Saturday, when the Banks reopened for business, was decidedly weaker. Almost no transactions of any amount took place but a reduction of fully 1-16d. was established on last Monday's closing quotations. Current rates now are:—Banks Bills on demand is. 8d.; 4 months' sight 1s. 9 1-16d.; 4 months' sight 1s. 9 1-16d.; Credits 4 months sight 1s. 9d., 6 months sight 1s. 9⅛d.; Documents 3 months' sight 1s. 9 3-16d., 6 months sight 1s. 9 7-16d. per rupee.

At those figures the Banks are decidedly more willing buyers than sellers, and as next week will in all probability see the Council drawings increased to £200,000, the general feeling is that rates will go back still further until an active export business is doing.

On Calcutta the nominal quotations are still 2-16 per cent. premium on demand and 1 per cent. discount for 60 days' sight. On China 60 days' sight Mercantile Bills may be called Rs. 219 per 100 Hongkong, the latest quotation for 6 months' sight Bills on that position is 3s. 11¼d. and on Shanghai 3s. 10¾d. per taël.

SHARES.—The market has remained closed throughout the week; and the same may be said of Government Securities which are now for nominally a single number owing to the unsettled feeling in all things. We call Fours [illegible] Fives-and-half Rs. 94½; Fives-and-half Rs. 99-22.

PIECE GOODS.—In Piece Goods there is virtually nothing to report. A small business has been done in the Bazaar at barely previous rates, but no first hands there have been no arrivals since and we retain last mail's quotations.

[illegible] very dull. Stocks have not increased for sale, but the demand is exceedingly small for English and Local makes, which may be quoted ¼ to ½ anna [illegible] throughout with the exception of *Yellow Metal*, which is partially [illegible] per cwt higher.

[illegible] there has not been a single arrival in first hands during the week and prices remain the same.

GRAIN.—From the departure of last steamer until Saturday there was scarcely a purchase reported for export, and this Liverpool advices being at the same time very dull, prices here receded Rs. 2 to Rs. 4 per candy. On Saturday afternoon however the political news being looked upon as more favorable buyers came out for new cotton and purchases to the extent of about 1,500 bales were made at in some instances a recovery of Rs. 1 to Rs. 2 per candy from the lowest point. Since then the Liverpool advices have been a shade better and the market closes firm with few sellers, an evident desire being shown to await the opening of Liverpool after the holidays.

The cheaper weather has now become settled upcountry and there is nothing new to report respecting the crop. At present arrivals into the district markets are small, but another week or two will probably bring more liberal supplies.

The *Receipts* for the week are 15,500 bales, making a total of 98,437 since 1st September, against 10,086 and 135,483 bales respectively for the corresponding periods last year.

The *Clearances* for sea since last mail have been 10,912 bales, making a total of 860,427 bales since 1st January, against 1,003,082 bales for the whole of last year.

The following are to-day's quotations for Cotton, with the equivalents in Sterling Cost and Freight to Liverpool via Canal, without commission:—

		₹ lb.
Old, Full-pressed—		₹ Candy C. & F.
Dholleras Fully Good Fair	Ready	..... „ 205 — 5¾d.
Do. Good Fair	do.	..... „ 196 — 5½d.
Do. Fully Fair	do.	..... „ 192 — 5 3/16d.
Do. Fair	do.	..... „ 187 — 5 1/16d.
New, Full-pressed—		₹ Candy C. & F.
Broach Ginned Good	Dec. Delivery	..... Rs. 209 — 5¾d.
Do.	do. Feb.	do. ..... „ 207 — 5¾d.
Hingunghaut	do. Dec.	do. ..... „ 211 — 5 11/16d.
Do.	do. Jan.	do. ..... „ 209 — 5 11/16d.
Akote	do. Dec.	do. ..... „ 201 — 5 7/16d.
Do.	do. Feb.	do. ..... „ 199 — 5½d.
Omrawuttee	do. Dec.	do. ..... „ 209 — 5¾d.
Do.	do. Feb.	do. ..... „ 198 — 5½d.
Do. F. G. F.	do. Dec.	do. ..... „ 185 — 5¼d.
Do. G. F.	do. Dec.	do. ..... „ 172 — 4 13/16d.

The visible supply of Cotton for all Europe on the 28th instant, shows the following comparison with the two previous years:—

	1877.	1876.	1875.
Total supply of all kinds.	2,180,000	2,077,000	2,595,400
„ Surats...	113,000	282,710	474,210
For the U. K. only the figures of supply are			
Stock in Liverpool.....	388,000	534,610	616,770
Do. London.....	16,000	41,990	26,330
American Afloat.....	250,000	407,920	278,000
Indian „	20,000	38,050	73,000
	674,000	1,021,000	1,024,070
Total Mid. Orleans ...	6-16d.	6 13-16d.	7 3-16d.
Fair Dhollera ...	5 5-16d.	5 5-16d.	4 11-16d.
Difference.....	1¼	1¼	2¾

The American crop figures to-date give the following comparisons:—

	1877.	1876.	1875.
Week's Receipts.....	228,000	460,000	189,000
Exports to U. K.....	72,000	83,000	75,000
„ to Continent.....	42,000	31,000	25,000
Total Receipts since 1st Sept.	2,346,000	3,537,000	3,343 000
„ Exports to U. K. „	657,000	873,000	756 300
„ „ to Continent „	423,000	428,000	479,000
„ Stock at the Ports.....	890,000	980,000	808,000

SEEDS.—*Linseed* is quiet but steady at Rs. 6 6 to Rs. 6-7 for ready and Rs. 6-3 per cwt. for April-May delivery. In *Rapeseed* there is nothing doing. Nominal prices are Rs. 7-12 to Rs. 7-14 per cwt. ready and Rs. 7-4 per cwt. for April delivery. *Gingelly* is in active request and As. 8 per quarter higher, say Rs. 44 for White and Rs. 43 for Mixed.

WHEAT is in small supply, and being at the same time in good demand for Export, shows an upward tendency. We quote Best White Rs. 4 per candy.

BOMBAY BILL AND STOCK LIST.

BANKS.

Banks	No. of Shares.	Nominal Value o. sh.	Paid up.	Last Dividend.	Cash. Rates per Share.
		Rs.	Rs.	p. a.	
.....	100,000	100	all	6 p. ct.	125
.....	40,000	500	all	6 do.	702
.....	20,000	500	all	12 p. ct.	1040
of India.	10,000	500	all	8 do.	1000
.....	60,000	250	all	10 do.	665

LAND COMPANIES.

.....	2,000	2,000	all	20 p. c. & p. a.	840
.....	2,000	250	all	.....	90
.....	2,000	1,000	20 p. c.		675
.....	1,400	all	13 p.a.		235

MILL COMPANIES.

.....	2,000	500	all	8 p. c.	285
.....	2,000	100	all	do.	98
.....	2,000	75	all	do.	72
.....	2,000	100	all	do.	92
.....	2,000	1,000	do.		1,310
.....	2,000	1,000	all	do.	940

SHIPPING INTELLIGENCE,

AND LISTS OF PASSENGERS BY SEA.

THE S.S. PERSIAN, 51 tons, Nacoda, sailed on Saturday last for Coast and Goa, with a general cargo and ten deck passengers.

THE S.S. JAMES GRAY, 1,058 tons Captain E. W. White, sailed on Saturday last for Marseilles via the Suez Canals, with a general cargo.

THE S.S. BEN VORESTOR, 983 tons, Captain T. Evans, sailed on Saturday last for Persian Gulf, with a general cargo and sixty deck passengers.

THE SARACEN STEAMER, 878 tons, Captain W. Ramsdale, arrived in harbour on the 26th instant from Mauritius, November 14, with a cargo of 7,031 bags sugar, and four deck passengers.

THE SHIP TAYLEUR, 967 tons, Captain J. Evans, arrived in harbour on the 28th instant from Liverpool, December 2, with a cargo of 2,249 tons coals. The vessel is consigned to the captain.

THE S.S. OCEAN, 162 tons, Captain G. J. Baker, arrived in harbour on the 29th inst. From Hunees:—The Hon. Rao Shah Vishvanath S. Mandlek and twelve other passengers. She sailed the same day for Coast and Cutch with 199 deck passengers.

THE S.S. ELGIN, 900 tons, Captain A. B. Mellan, arrived in harbour on the 28th inst. from Sunderland, November 19, via Malta and Port Said, with a cargo of railway materials and eight deck passengers. The vessel is consigned to Messrs. Finlay, Muir and Co.

THE BARQUE ST. JAGUES, 3,909 tons, Captain H. Salisbury, arrived in harbour on the 29th inst. from Mauritius, Nov. 14, with a cargo of sugar, and one passenger. She sees a ship also the 'De L. S. N. S. in lat 9 43 N. and 63 37 long. E. The vessel is consigned to Hajee Jakeria Hajee Ahmed.

THE ANCHOR LINE S.S. INDIA, 1,092 tons, Captain G. Read, sailed on Saturday last for Liverpool via the Suez Canal, with a general cargo, and the following passengers.

For Liverpool—Mr. G. Morrison.

For Naples—Mrs. Morley and C. Macdonald.

THE B. I. S. N. CO.'S S.S. CHANDA, 1,058 tons, Captain Hutchinson, sailed on Saturday last for Coast and Calcutta with a general cargo and the following passengers.

For Virginal—Mrs. Seton, Lieut. Bodley, one B rrack Serjeant and wife, two children Apothecary Vicgar, five women, and eight children.

For Calcutta—Mr. Saunders and [illegible] two diff rent ports—Eighty-one deck pas engers.

ARRIVALS.

Dec.	Vessels.	Commanders.	From
28	Zodiac	Ramsdale	Mauritius, Nov 4.
	Iris	Evans	Rangoon, Dec 2.
	Skin(s)	Mullan	Sunderland, Nov 19.
	Fawn (s)	Duncan	Sand reads, Dec 8.
29	Sardinian	Charon	Liverpool, sept 8.
	St. Jaques	Salisbery	Mauritius, Nov 14.
	Ocean (s)	Baker	Hunwa, Dec 29.
	Frank Flint	Evans	Liverpool, July 28.
	Bahiana Corvette ..	Wendenkolk..	Bourbon, Nov 12.

DEPARTURES.

Dec.	Vessels.	Commanders.	Destination.
29	Pehlwan (s).....	Nacoda	Coast and Goa.
	Gorun (s.	Baker	Coast and Catch.
	Indi(s)	Read	Liverpool.
	Ben Vorlich (s)	Evans	P. Gulf.
	James Gray (s)	White	Marseilles.
	Chanda (s)	Hutcheon	Coast and Calcutta.
	Allumgheer	Williams	Calcutta.

The Steamer Akbar, to Coast and Kurrachee, was entered out for loading on Saturday last.

CALCUTTA.

Dec. ARRIVALS.

24 Nusser Munjeet .....Nacoda ..... Madras, Oct 31.

DEPARTURES.

Dec. 24—Steamers Annie, Charles W Anderson, Madras and Baghdad. Shipe Lord Cairns and Star of Russia. Brig Futtay Hossain.

PASSENGERS

[illegible] Gibson, Mr and Mrs [illegible] and Mr Garrett, Mr D Mollius, Mr and Mr Watkins, Mr Buchans, Mr Morris, Mr S Douglas, Mr B Constable, Miss S Atkins, Mr W Mc Ivor, Mr J Hesmith, Master Badham, Miss Norman, Messrs J and R Henl, Dr Dobb, Mr E Rawlins, Rev H and Mrs Lyon, Mr M Tway, Mr J Caldwell, Mr Bergel, Mr Urmston, Master and Miss Eyre, Mr and Mrs Frieday, Mr F McNairn, Mr and Mrs Marsten and 3 infants, Mr Staynie, Miss Finney, Mrs Purchase, Mr J P Keaton, Messrs C J and M P Mackay, Mr and Mrs Elliott, Mr Gordon, Mr Shakespeare, Mr H B Apley, Mr and Mrs Branson, Mrs S J Torrie Mr G Bigly, Mr F Deedes, Captain Jackson.

Per s.s. Mooltan—For Madras—Miss F E Strike, Mr and Mrs H M O'Kelly, Mr K C Maciver, and Mr J T Jellicoe. For Galle—Mr T McCann, and Mr W McCann. For Sydney—Mrs J Stacy, and 3 children. For Suez—Dr and Mrs J Cameron, Mr E Fowle and Mr A Austerley. For Malta—Rev W C Capel. For Southampton—Mr O R Mitchell, Lieut C A Colee, and Mr F F Hands.

Per s.s. Baghdad:—For Rangoon—Mrs Ravenscroft, Mrs Stewart, Mrs Agrasiel, two Misses Arrakiel, Mr Alex. Skinner, Mr Burnett, Mr Bennett. Mr T Johnstone and Mr J Macdonald, Mr Stolzman, Mr Ferie, Mr Anderson, For Moulmein—Mr Todd Gregory, Mr Wm Gregory, and Mr Noe Gregory, Mr and Mrs Vintenas. For Singapore—Mr F J Cork.

MADRAS.

Dec. ARRIVALS.

26 Khandalla (s)..... ..... Rangoon, and N. Ports.

Dec. DEPARTURES.

26 Marina(s)..... ..... N. Ports.

DAILY EXPORTS.—DECEMBER 29.

FOR LIVERPOOL.

India s—50 bales cotton, Ralli Brothers; 275 bales cotton, Peel, Cassels and Co; 1 bales cotton, Graham and Co; 51 bales cotton, Parsh [illegible] Dawjee; 50 [illegible] wool, Ogilvies Cullianjee.

FOR LONDON.

Scotland s—20 cases [illegible] fish, Canjee Peermahamed; 5 cases Pickles, J. Reid; 1 Idla; 264 cwts coir yarn and 98 cwts coir Piling, Hajee [illegible] bah Arbee; 25 cases raw oil, Goolamhoosein Mahomedjee; 8 bales hides, Sailay Mahamed Serjee; 17 bales hides, Allabux Hassun; 2 bales hides, Vallibee Essajee; 18 bales hides and 4 bales hides, P Nusserjee and Co; 4 bales skins and 8 bales hides, Fazul Mahamed Datoo.

Gwalior—9 cases fishmaws, Mahmed Cooria; 6 cases fishmaws, Goolamhoosein Jumahamed; 2 bundles carpets, Tyabjee and Co; 194 cwts gum, Peerbhoy Ass ar; 3 cwts E teeth, Khajeebee Yusoofjee Shirazy; 27 cwts E teeth, Rowtoola Goolam Mahamed; 88 cwts cubanum, Dattoobhoy Dossa; 4 bales hides, Bomanjee Vullybhoy; 4 bales hides and 6 bales skins, Khimjy Peerbhoy; 14 bales skins, Forbes and Co; 28 cwts cubanum, Dhurrumsee Vellice.

FOR HAVRE.

Lady Clara s—200 bales cotton, Lockhart and Co; 1,000 bales cotton, Nicol and Co.

FOR MARSEILLES.

James Gray s—2,775 cwts gingelly seed, Ralli Brothers.

Blenheim s—3391 cwts rape seed Finlay, Scott and and Co.

W H Atkinson—5374 bags coffee, Anderson and Co.

Assiria s—1 box silver coins, value Rs 5,000, French Bank; 85 cwts wheat, Tyebjee and Co; 2 bales cotton, Jules, Siegfried and Co.

FOR GENOA.

Assiria s—300 bales cotton, Knoop and Co; 100 bales cotton Jules, Siegfried and Co; 150 bales cotton, Peel, Cassels and Co.

FOR VENICE.

Sumatra s—130 bales cotton, Graham and Co; 50 bales cotton Volkart Brothers; 400 bales cotton, Lockhart and Co

FOR TRIESTE.

Sumatra s—[illegible] cotton, Knoop and Co; 100 bales cotton, Graham and Co; 100 bales cotton, Lockart and Co; 100 bales cotton, Killick, Nixon and Co.

FOR NAPLES.

Assiria s—435 bales cotton, Knoop and Co.

India s—25 bales cotton, Schlumc and Co.

VESSELS IN BOMBAY HARBOUR.

FOR LONDON VIA CANAL.

1720 Gwalior (s), Robot—Malls, 30th Dec.

FOR LONDON VIA HAVRE.

1304 Scotland (s), James—Finlay, Muir & Co.

FOR MOULMEIN.

966 Sheild, Masher—Sir C. Forbes & Co.

FOR HONGKONG.

999 Benledi (s), Buchnan—Merwanjee Nusserwanjee.

2234 Indus (s), Shallard—Malls, 8th June.

FOR VENICE.

2466 Sumatra (s), Anderson—Malls, 7th Jan 1878.

FOR MARSEILLES.

1308 Blenheim (s), Holland—Merwanjee Nusserwanjee.

1468 Tortor (s), Johnson—W. Nicol and Co.

FOR CALCUTTA.

1286 East Lothian, Hamilton—Finlay, Muir & Co.

1498 Elldonhope, Reed—Finlay, Muir & Co.

FOR GENOA AND MARSEILLES.

873 W. H. Atkinson (s) Arland—Merwanjee Nusserwanjee.

FOR SINGAPORE.

527 Chatanooga, Freeman—Bell, Brandenburg & Co.

FOR MALABAR COAST AND COLOMBO.

789 Evelyn (s), Fleetham—Volkart Brothers.

FOR COAST AND CALCUTTA.

1326 Harald(s), Harfager Hethery.

FOR HAVRE.

759 Lady Clare (s), Jarvis—Killick, Nixon & Co.

FOR AUSTRALIA.

1403 Tanjore (s), Fentiman—C. and O. Co.

FOR GENOA.

1135 Assiria (s), Buscelli—C. Gronloona.

NOT FIXED.

1236 Annie Frost, Wedburne.

1282 Ardgowan, Kerr—The Captain.

1282 Altcar, Harvey—The Manue jee.

774 Alnora, Robinson—Sir Charles Forbes & Co.

1300 Agnes Jewell, Mitchell—P. & O. S. N. Co.

781 Adria (s), Stewart—P. and O. Co.

922 Athol (s), Thomson,

Akbar (s), Hay.

1276 Betteradcress, Shields—Finlay Muir & Co.

1472 Bir Bonanza, Shadgen—The Captain.

1175 Bormah, Crocker—Wallace & Co.

1247 Bean Monde, Hawkins—The Captain.

1495 Buckinghamshire, Mossey—W. Nicol & Co.

1348 Birnam Wood, Gregory—The Captain.

1388 Bhagalpur, Bowler.

946 Black Watch (s), Halloway.

1490 Corsair, Coombe—The Captain.

1066 Celia (s), Holmes—Ewart Latham & Co.

1017 Coom-poltion (s), Hitcham—The Captain.

809 Clive (s), Prowse.

1437 Dumone, Gave—W. and A. Graham and Co.

1233 Dartford, Richards—W. Nicol & Co.

1492 Exporter, Brooks—Killick, Nixon & Co.

960 Flora, Mullan.

1401 Frank Flint, Evans.

1263 Golconda (s), Seaton—P. and O. Co.

887 Glance, Barrett.

1849 Hespodar, Kelley—P. & O. S. N. Co.

1347 Hartland, Craigie—The Captain.

962 Iris, Evans.

1499 Isaac Reed, Coley.

899 Joseph B. Hyden, Kruse—Knoop & Co.

346 Jumna, Bisset.

1141 Lena (s), Peace—Mc Gulloch, Beyts & Co.

992 Livadia (s), Tyrell—The Captain.

967 Lady Melville, Mason.

375 Lodina, Ramsdale.

1365 Maggie E. See, Whiting—W. and A Graham.

1389 Muskeda, Cutler—The Captain.

323 M. A. Evans, Leonard.

934 N. Bentan, Keating—M. Nusserwanjee.

848 Nassau Providencia, Amesbrother—The Captain.

1021 North Wales, Greene.

1120 Ontario (s), Seating—P. & O. Co.

1352 Omana, Simpson—Finlay, Muir & Co.

592 Queen's Chit, Davis—The Captain.

1072 Rosmoleen, Fraser—McCulloch, Beyts and Co.

960 Romeo, Clay—Gladstone Wylie & Co.

1489 Roma, Brown.

1362 Saint Mildered, Moreay.

1055 Sheerborne (s), Pope.

1189 Seaforth, Woodward—The Captain.

1104 Sussex, Stewart.

1047 Sabrina, [illegible]banch.

888 St. James, Salisbury.

Tara (s), Dalgleish.

886 Thomas, Loch—Finley, Scotts & Co.

1295 Whistler, Swan.

1107 Warrior, Hughes—Maxwell.

1174 Xenia, Reynolds—Killick, Nixon & Co.

1071 Zeal (s), Court.

ROYAL NAVY AND BOMBAY MARINE.

874 Alyeshin (s), a. James—(Harbour Defences.)

727 Flying Fish, Crohan.

881 Kemaoonee (s), Campbell.

[illegible] Mahratta, Hennes—(Harbour Defence).

417 Manaswi (s), Cape.

200 Mac Farlane, Guthrie.

4113 Semparis, Davidson.

488 Tester, Woodhouse.

3752 Undaunted (s), Smith.

METEOROLOGICAL OBSERVATIONS.

GOVERNMENT OBSERVATORY, COLABA,
BOMBAY, 28TH December 1877.

Means of observations, taken at 6 a.m., 10 a.m. 2 p.m., 4 p.m. and 10 p.m.

Barometer corrected 32 deg. Fah	29 81
Temperature of the Air.....	78·8
Wet Bulb Thermometer.....	72·9
Dew Point	70·4
Relative humidity of Air	0·760
Extent of cloud by sky (the whole sky clouded—8)	0·6
Maximum temperature of air (read at 2 p.m.)	83·4
Minimum do. do. (read at 6-30 a. m.)	74·3
General Direction of wind	NNE, ENE, E, NE, WNW, NW, NNW, NNE.
Movement of wind in 24 hours	291.

MILITARY INTELLIGENCE.

ARRIVALS.—DECEMBER 28.

Dawning, Lieut, 72nd Highlanders, on leave, from Sialkot.
Gregory, Major, 18th Hussars on leave, from Meerut.
Keith, Surg, on leave, from Ahmednuggur.

DECEMBER 29.

Martin, Capt, 12th Lancers, on leave, from Secunderabad.
Rowe, Lieut, R. A., on duty, from Agra.
Hatham, Lieut, R A, on duty, from Neemuch.

BOMBAY ARMY ORDERS.

BY HIS EXCELLENCY, THE COMMANDER-IN-CHIEF.
Adjutant General's Office, Head Quarters,

Poona, December 29.

It is notified that, with the approval of Government, printed General Orders by H E the Commander-in-Chief will be published once a week only from the 1-t January next, extracts being sent to those concerned on the day of issue when such may be considered necessary.

The undermentioned Medical Officers are appointed to do duty with the troops proceeding to England in H. M.'s Indian Troopship Serapis on the 3rd proximo Major R Spence and Major T Murtagh, from Bombay; Surgeon Major R Jackson, from Aden.

The undermentioned Medical Officer will accompany the 1st Batton 5th Regt proceeding from Bengal to Aden and will remain for duty at that station: Surgeon Major Hayden, to join the Regt at Bareilly.

Surgeon Major W L Farmer, general duty, Mhow Circle, is transferred to general duty, Presy Circle, and will proceed to Hyderabad, Sind.

It is notified with reference to G O C No 888 of 1877, that the 2nd Battalion Rifle Brigade will arrive in H M's Indian Troopship Malabar, due at Bombay on the 1st March 1878, and the 2nd Battalion, 13th Foot, in the Jumna due on the 15th March 1878.

The 5th Battn 2nd Foot will proceed to Bareilly, and the 2nd Battn 13th to Bellary.

Under instructions from the Horse Guards, War Office, it is intimated that Victory Medals and Clasps for Ashantee and Bri-ade, has been posted to B Battery 2nd late 4th) Brigade, vice Ranelev, about to resign his commission.

Under instructions from the Horse Guards, War Office, it is intimated that an exchange of Batteries has been sanctioned between Captn J E Jos lyn, C Battery 2nd (late 4th Brigade, and Captn W Law, No 3 Battery, 7th Brigade (late No 4 Battery 2nd Bde).

Lieut Col H McLeod, RA, is directed to proceed from Mhow to Kirkee for duty with the 2nd Battn, and Lt-Col Mc E C Strode, R A is directed to proceed to Mhow for duty with the R A at that station

The undermentioned officer has leave of absence: 8th Foot (1st Battalion)—Lieut. V Turner, to remain at Bombay, from 1st Jan to 30th April, to study the Native language.

MADRAS GOVERNMENT ORDERS.

(*Fort St. George Gazette*, Dec. 27.)

Mr F D'Arcy O W Murray is admitted as a Member of the Madras Civil Service.

Mr J W F Dumergue is admitted as a Member of the Madras Civil Service.

Mr E Millett, Inspector of Police, to act as Deputy Collector in charge of the Salt Department, Tanjore.

Mr E J Sewell, Acting Special Assistant for temporary employment on Famine duties, Cuddapah, is transferred in the same capacity to North Arcot.

MILITARY DEPARTMENT.

Lieut-Col R S Gray, Staff Corps, is permitted to proceed to Europe and Australia on furlough for [illegible] two months.

Lieut-Colonel (Brevet-Colonel) William Constable Phillips, Staff Corps, on a pension of £486-8, and an additional pension of £888-12.

The following promotion is made:—

MADRAS STAFF CORPS.

Captain W G Sharp, having completed twenty years service, and the additional pension, to be Major from the 20th December 1877.

Captain G H Trevor, Staff Corps, Second Assistant to the Resident at Hyderabad, is granted furlough to Europe on private affairs for one year.

Major A Wingfield, Staff Corps, is permitted to proceed to Europe on furlough on private affairs for three years.

Major W Colnaghan, Staff Corps, is permitted to proceed to Europe on furlough on private affairs for one year and ten days.

OVERLAND SUMMARY
OF
THE BOMBAY GAZETTE

Compiled for despatch by to-day's Mail.

Price—As. 4 per Copy.

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English Commercial Letter.

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DOMESTIC OCCURRENCES.

[THE CHARGE FOR NOTIFYING A DOMESTIC OCCURRENCE IS TWO RS THE ANNOUNCEMENT MUST BE AUTHENTICATED.]

BOMBAY.

BIRTHS.

BROWN—December 30th, at Rampart Row, the wife of Robert Brown, of a daughter.

DEATHS.

MOYLE—December 28th, at Poona, Colonel Charles Augustus Moyle, aged 59.

O'LEARY—December 28th, at Malabar Hill, John O'Leary, Esq., B. A., Barrister-at-law, First Judge of the Bombay Court of Small Causes, aged 57.—R.I.P.

OTHER PRESIDENCIES.

BIRTHS.

COLDSTREAM—December 25th, at Jullundur, the wife of W. Coldstream, C. S., of a son.

SANDIFORD—December 20th, at Monufferpore, the wife of Dr. G. T. Sandiford, of a son.

TENNENT—December 25th at Calcutta, the wife of A. H. Ten Broese, Esq., of a son.

MARRIAGES.

CUMMING—BROWNE—December 13th, at Christ Church, Rangoon, by the Rev J. E. Marks, assisted by the Rev J. M. Taylor, Chaplain, and the Rev A. Pearson, Colonel Duncan Alexander Cumming, Bengal Staff Corps, to Clementina Charlotte, only daughter of Colonel H. A. Browne, Commissioner of Pegu.

CONINGHAM—MUNDY—On Christmas Eve, at Trinity Church, Leamington, by the Right Rev. Bishop Sargent, D. ., Major Henry E. Coningham, Madras Staff Corps, to Alice Millicent, only daughter of Major-General Fitzroy Mundy, Bengal Staff Corps.

HARMAN—AUBREY—December 22nd, at Trinity Church, Allahbad, by the Rev. J. Stephenson, George B. Harman, to Edith Fortesy Aubrey.

DEATHS.

DALY—December 22nd, at Paiwam, Serjeant Daniel Daly, Veteran, Royal Horse Artillery, aged 46 years.

JOWETT—December 23rd, at Rawalpindi, Rachel Minnie, the beloved daughter of J. C. Jowett, Esq., I. V. S. Railway, aged 6 years.

PERCIVAL—December 24th, at Traquebar, Annie Hamilton, second daughter of Rev. S. Percival M. A., aged 18 years.

TIMS—December 10th, at Cheltenham, Mary Anne Caroline, the wife of Ambrose Constantine Tims, of the Ganjam Collectorate, aged 21 years.

All MONEY ORDERS, CHEQUES, and other Remittances sent to this office should be made payable to the "Proprietor of the *Bombay Gazette*."

The Bombay Gazette

MONDAY, DECEMBER 31, 1877.

TURKEY has shown her usual diplomatic shrewdness in coupling her unconading declaration that she will not surrender an inch of territory with a prudent request to Great Britain to mediate between her and Russia. Her object in thus soliciting mediation is probably to ascertain how far the English people are prepared to go, before proposing to make a separate peace with Russia. We are glad that the English Government has agreed to undertake the difficult task of mediation, because it will be compelled in doing so to state what demands it thinks reasonable and what should be resisted by the Turks; and we shall thus at last be able to find out what is the policy of Lord Beaconsfield's Cabinet. If Russia, secretly backed by Germany, roughly refuses mediation, war will become inevitable; but we doubt if she will dare to do this yet.

No one can complain that Lord Lytton has not given to the public in his speech on the Famine Budget a full, frank, and interesting exposition of the principles of his Government's new financial policy. It must be our own fault if we do not now understand clearly with his help and Sir John Strachey's, why the Government of India thinks special measures of precaution should be taken against future famines, and what, in pursuance of this opinion, it proposes to do. The Government of India has come to the conclusion that the country, to lessen the chances of its being stricken and wasted hereafter by famine, wants cheap local railways, specially constructed for slow goods traffic, irrigation works in districts where a permanent source of water supply is available, and in certain provinces a more scientifically organized and energetic administration. In order to form a correct judgment as to the value of these remedies we must first determine if the Government of India has made an accurate diagnosis of the disease. Now it

...George Couper,
...General Hardinge are ex-
...ve here on Tuesday morning.

[...ER'S TELEGRAMS.]

(By Red Sea Cable.)

...OTE AGAIN SOLICITS MEDIATION.

LONDON, Dec. 29.

...of Turkey has solicited the media-
...British Government between the
...Czar, to which the British Gov-
...nsented.

...have attacked the Turkish posi-
...ri.

...PRESS ON MEDIATION.

LONDON, Dec. 30.

...en by the Sultan in soliciting the
...the British Government with
...viously approved by the London
...the Porte" to wholly entrust
...England.

...ER CAPTURE BY THE SERVIANS.

...es from the seat of war in Bul-
...hat the Servians have captured
...after severe fighting.

...SSIANS ON THE LOM.

...army of the Lom is receiving a
...e artillery.

...NSISTORY AT ROME.

ROME Dec. 28.

...e to-day held a consistor; at which
...s nominated two Italians w Cardinals
...ed an allocution on the occasion.

...EAMER MOVEMENTS.

PORTSMOUTH Dec. 29.

...n troopship Euphrates ...here to-
...bay.

LISBON, Dec. 29.

...S. N. Co's Steamer Para, outward
...rsian Gulf, &c., left her yesterday.

ADE. Dec. 29.

...S. N. Company's Steamer Assyria,
...nd from Bombay, left here to-day.

SUEZ Dec. 29.

...S. N. Company's Steamer Clyde
...nd bound from Calcutta, &c., left here

...RPOOL WEEKLY COTTON REPORT.

LONDON, Dec. 28.

Week's Sales of Cotton	20,000 Bales.
Amount forwarded	4,000 do.
Week's sales of Surats	6,000 do.
Week's Imports of Cotton ..	24,000 do.
do do Surats	340 do.
Stock of Cotton	388,000 do.
do. Surat	2,000 do.
Stock of Cotton in London..	10,000 do.

LONDON, Dec. 28, Aft.

...George Cotton Market closed with prices
...ination. Surats prices barely maintained.
...hellee ..... 5 5/16d.
...nchester Market has been dull.
...ank, 30 days' sight.. 1.8 11-16
...ank, Rupee Paper .. 81½
...do. 82
...do. 80½
...Bills 3
...do. 7-8
...Twist 0 10½
...Cloths 9¾
...nt, French Rentes 1872 103
...r 54
...Zante and Australia.
...ce—Winston and Ambassador.

...STEAMER REPORT.

...GALLE, Dec. ... A.M.
...Mongolia from Bombay arriv...

...GRAPHIC LINE RE...

	Latest Date Greenwich Time	Average Time in Transit. H. M.
...m Kingdom—		
...an (perfect) .. 29th—	2.41 p.m.	9 30
...er (perfect) .. no messages.		
... (perfect) .. 30th—	2.30 p.m.	0 39
...ce Eastern—		
...n (perfect) .. 30th—	1.0 p.m.	
... (perfect) .. no message.		
... (perfect) .. 29th—	3.35 p.m.	
...ia—		
...n (perfect) .. 10.7 p.m.		
...y (perfect) .. no messages.		
... (perfect) .. no time marked.		
...Malta—		
...or (perfect) .. no messages		
...ance (perfect) .. 30th—	4.50 p.m.	
...Australia—		
...ia (perfect) .. 29th—	7.20 p.m.	

Indian Branch.	Max. Hrs.	Mts.	Min. Hrs.	Mts.
...m Calcutta....	0	27	0	4
...Galle	nil.		nil.	
...Karrachee ..	nil.		nil.	
...Madras	0	1	0	37

...latest news from the Frontier force states
...ery rain still continues, and no advance
...s place before the 29th. The Lieu-
...ernor remains at Kohat ill the 2nd

...ENERAL KENNEDY, R.E., says the *Madras*
...f Madras for Calcutta, in obedience
...from the Viceroy, where he will be
...Knight Commander of the Star of
...be invested at the Viceregal Durbar
...province. "General Kennedy has not
...portunity of doing much in connection
...adras famine; but in his own Presi-
...ombay, his administration of famine
...ista last December until August was
...ised by great ability and manly
...ence."

...ANT THE HON. R. C. DRUMMOND, 72nd
...ers, will join the personal staff of His
...the Lieutenant Governor of Bengal as
...D.-C. very shortly, and eventually
...Captain H. D. R. Okeden as permanent
...the latter officer becoming Private
...y to the Lieutenant-Gover... of the
...upon the retirement of Captain
...the spring.

...TER from Simla says, "The friends and
...bers of Major Grind will be happy to
...that the unfortunate accident which befell
...is not likely to be fatal as was at first
...Though Major Brice still lies without
...he has so far recovered consciousness
...is able to recognise those about him, and
...ever, by yesterday, questions put to him
...nate recovery is therefore now confidently
...or."

...e sorry to record the sudden death of
...Tighe, 70th Regiment, which took place
...ussie on the 20th instant. Captain Tighe
...arriving to his house at 6.30 p. m., in the
...ilton, a lantern or any attendant. Mistak-
...pathway, which was below the level of
...n road, he fell a distance of 25 feet, and
...d his skull against the wall of his own
...He was buried with all available mili-
...honours on the 22nd instant.

Bombay correspondent of the *Pioneer* says
Richard Temple's speech as Chancellor a
...thcoming convocation is, I understand
...forward to with considerable eagerness
...ational circles. Convocation is fixed for
...h next month, and no indication has
...yet received in Bombay from Sir Richard
...four is to be extended beyond the 10th.
...for the first time since the Bombay Riots
...which figured so strangely yet so pro-
...in Sir Philip Wodehouse's last educa-
...speech, Convocation will be presided over
...Chancellor."

...Lieutenant-Governor of Bengal, in the
...a speech in Council which followed the
...ion of the Imperial financial policy,
...ained the general effect of the decen-
...system in facilitating provincial ad-
...He also stated that while the
...dency of Bengal would always loyally
...with the Government in schemes for
...necessary taxation, he was bound to
...easily that a thorough analysis of the

...the most highly taxed all over India...
...tax will be imposed—the rate the maximum
...of Rs. 200, leviable only ...the joint stock com-
...panies and a few of the largest traders and
...bankers. Substantial traders of the lower class
...will pay Rs. 100, Rs. 32, Rs. 10; and small
...traders and artizans, Rs. 5, Rs. 2, and Re. 1,
...according to their means. In Calcutta the tax
...will, in some instances be levied in addition to
...the existing municipal tax on professions, trades
...and callings. The present house case, which is
...unproductive and unpopular, is to be abandoned.

THE *Pioneer*:—A regards the nomination of
General Roberts to be the head of the new
Frontier Government, we believe the almost
unanimous verdict will be that few men who
could be named combine so many of the specific
qualifications desirable. On the other hand, the
character of its appointment, if the present
scheme be finally adopted, will be unlike that
which the Viceroy originally designed, that our
correspondent barely puts the case fairly in
saying "Lord Lytton's scheme" has been agreed
to. A military commissioner, with no civil
authority in no border districts, whose duty it
will be to manage the tribes through the agency
of officers over whom he has no control, can
hardly, whatever his merits, prove a valuable
servant to the State. The original scheme had
its drawbacks, no doubt. These we have always
recognised to the full. But it was, at all events,
a complete project, with possibilities of success.
It rode roughshod over the susceptibilities of the
Punjab, but with a definite aim in view. As
metamorphosed now, it seems a scheme for
humiliating the Punjab, and then stopping short.

"[illegible]"—An ominous rumour is cur-
rent amongst the medical officers of Madras, that
instructions have been received at the Surgeon
General's Office to stop all promotion in the
Department, and to make no more civil appoint-
ments, except provisionally, pending the settle-
ment of a scheme sent home for the reorganisation
of the service. To stop promotion, we should
think, is beyond even the powers of the Viceroy,
inasmuch as the present arrangements as to
rank, &c., of the Department are assured by
a Royal Warrant. There can be no doubt there
is room for some re-arrangement of the present
double administrative staff, which is unnecessa-
rily expensive, but any meddling with the pay
and promotion of the executive officers, if to
their disadvantage, will, we warn the Govern-
ment, be fatal. What with the diminished
rupee, and the past five years' worry under
Surgeon General Balfour, the Madras Medical
Service, always the least sought after of the three
Presidencies, is not over popular just now in
the British medical schools. If faith be broken
with the officers now out here, it will take years
to undo the evil resulting. Under the changes
which have taken place since the memorable 1858
year, the officers of the then local services have
largely benefited in increased pensions and bo-
...retire upon. Why should not the medical
office... the old Company's service, in any
changes to ...be treated in the
same liberal spirit? They seem to us certainly
entitled to a generous view of their position
being taken as their more fortunate comrades
brethren. The Madras Medical Fund, a monu-
ment of the thrift and business-like habits of
the old Company's officers, was, when handed
over to Her Majesty's Secretary of State for
India, upwards of three quarters of a million
pounds sterling to the good—a fund from which
the then Company's officers might, we should
imagine receive liberal inducements to retire.

MR. N. R. POGSON, the Government Astrono-
mer, is solicitous of temporarily resigning his
duties at Madras, and of proceeding to Jersey,
to bring up the arrears of his observations that
have been accumulating for fifteen years. He
has never taken leave of any kind, and as his
work demands the surrender of the best part of
his nights as well of his days, he has strong
claims on the consideration of the Government.
Captain Herschell, R.E., is indicated as a com-
petent Acting Astronomer.

"YOURS is the most dirty, most dilapidated,
and most unsavoury city I have ever visited,"
said to us (*Madras Mail*) a new arrival who has
seen a great deal of the world. Of course we
socked him down; but there is some truth in
his remarks. Wherefore is it that no Governor
[illegible] passage to the city of ours?
Could that His Grace would exchange places
with us for half-a-year; how considerably some
Edicts would be made to jump. Our policy
would have the merit of extreme simplicity. It
would be summed up in the words "pay well
and hang well." A halter dangling at the
doorway of the Council Room, of the Municipal
Office, &c., would soon alter the appearance of
our surroundings.

SURVEY operations for the proposed light rail-
ways in the North-Western Provinces will pro-
bably be commenced with the new year, the
staff of Executive Engineers having arrived at
Allahabad and being engaged in forming their
staffs. Mr. Luff is to survey the line from
Manikpur, on the East Indian Railway to Jhansi,
viâ Banda.

A REQUEST is being sent round to the principal
householders of Calcutta, asking them to illu-
minate their houses on the evening of the 1st of
January. The public buildings will most of them
be illuminated. In these times of financial
pressure, says the *Englishman*, "this strikes us
as a useless expense."

MR. SYMMONS LYNN made a successful balloon
ascent on Saturday afternoon at Calcutta. The
weather was fine and nearly calm. The Aus-
tralian Blondin was going up, but at the last
moment Mr. Lynn found that the balloon was
not sufficiently buoyant, so he went by himself,
remaining up for an hour.

IT will interest our readers to learn, says the
Allahabad *Tribune*, "that the girl educated in
the native Christian girls' boarding school at
Dehra who passed the entrance examination of
the Calcutta University in the 2nd division in
December last, and who is the daughter of the
Native Christian Master of the Dehra Boys'
Mission School, has been supplied by Mr. Kemp-
son, Director of Public Instruction in these
provinces, with means of continuing her studies
to the next higher examination of the University.
We may, therefore, owing to Mr. Kempson's
generosity, expect Chandra Mukhi to appear at
the First Arts Examination next December."

A NARROW escape of a railway train is reported
by the *Rangoon Times*:—"It appears that a
train was going out, driven by Mr. R. C.
Locomotive Superintendent, assisted by Mr.
Stewart, Locomotive Foreman, when, about the
35th mile from Rangoon, a large elephant was
seen to break through the fence and get on to
the line. Steam was shut off, and Mr. Stone
tried to open the blow-off cock, which, being in
front of the engine, would, by ejecting hot water
[illegible] ...ing "Tusks" to leave
the ... and could
be ... and the ...
or ... unfortunate beast. The brute had turned
tail and fled on seeing the engine, but was
speedily ... the timber blocks of the
engine being very low, the beast's hind legs
were ... from under him, and he was forced
to sit ..., as it were, with his hind-quarters
against the smoke box door, which was of course
nearly red hot. The poor beast managed to keep
his fore-feet going, though hustled along faster
than ever he had gone in his life before, and in
a few minutes the train came to a standstill and
he got away. He moved off the line at the
double, uprooted a clump of bamboos, then
wreaked dire vengeance on a tree, and was last
seen rushing through the jungle, tearing and
smashing everything in his path. He was sadly
cut and burnt in the hind quarters, and will
probably never be of use again. The mahout
luckily escaped with his life, while those on the
engine may safely congratulate themselves on
their escape."

THE second day of the Calcutta races is re-
ported upon as follows by the *Englishman*:—"A
more ... ...rison's racing has seldom
been seen on the Calcutta course, if we look
... from the point of the attendance,
the racing, or the weather. Well, observing the
saying that ... is the politeness of
princes, the ... of our Empress and
his party came on the course before the hour
fixed for starting the first race. There was a
genuine appearance of the Ascot Carriage Group
in the red coats of the Bodyguard doing duty
for the Royal Household, and Lord W. Beresford
on a grey doing the part of the master of
the ... minds, omitting the curly hat of Ascot
and ... weeks. There were six carriages in the
procession, each filled with fair women and
brave men, and the rank and fashion of
Calcutta had assembled at the stand to meet
them; in fact so full was the interior of the
stand, that many ladies had to brave the sun
on the top. By-the-bye Sol was kind, and his rays
were never strong enough to damage the most
delicate of complexions. As to the public, they

struck the ... caught his fore... over, throwing ... breaking his collar bone ... should have known better, ... Tingey, regardless of other ... Hurricane jumped right on ... horse, and giving Captain ... cuts and bruises, but Hurricane's rider ... escaped with a severe shaking. Of the lotteries ... we can only say, that it having been present, but ... we hear that there was talking of punching of heads and endearing epithets made use of between two persons present, which ought to have ended in their both having been turned out. In the Maiden Stakes on Saturday, Kathleen broke a blood vessel in her nose, and has since been sent home."

ALIFE CHELA writes from London to the *Indian Daily News*:—"One interesting feature of the struggle, so far as English journalism is concerned, is the activity with which the operations have been reviewed in the daily papers under the paragraphs 'Progress of the War,' 'Diary of the War,' 'The War,' and such like. If England has to plunge into the strife, her opponent will find her, so far as military theory goes, a very different sort of customer to what she was in their last tussle. Regimental officers are immeasurably better instructed, and the staff is, undoubtedly, an accomplished body of men, with marked exceptions of course. The following notice in divisional orders at Aldershot will show how the times march, and might be copied with advantage in many an Indian station—'A series of lectures will be delivered and papers read on military subjects this winter at the Prince Consort's Library. The days and hours will be notified from time to time in divisional orders. All officers of the division are invited to attend. Officers can bring friends, either ladies or gentlemen. Non-commissioned officers can also attend, for whom the gallery will be reserved. When papers are read, there will be a discussion, and a syllabus will be printed beforehand to enable officers who wish to take part in it to obtain some idea of the subject to be discussed. Lieutenant-Colonel C. Harrison, R.E., will commence the series by reading a paper on Infantry Field Works on Wednesday, 28th instant. The chair will be taken by General Sir Thomas Steele, K.C.B., at 4.45 p.m. precisely, by which hour all those intending to be present are requested to be in their places. A discussion will take place after the paper. A syllabus of the paper can be obtained on application at the A. A. G.'s Office.' —Do you think the A. A. G.'s Office, in some of your big cantonments, could wake up to anything of this kind? I doubt very much if they could in the Madras Presidency."

MAJOR SANDEMAN AND FRONTIER AFFAIRS.

(*Scinde*, Dec. 25.)

The arrival of Major Sandeman, Governor-General's Agent for Beloochistan, in Kurrachee on Saturday last is an event of considerable interest at the present moment, when frontier affairs are engrossing a good deal of consideration. Though Major Sandeman's attention has been given, since his special appointment, to the affairs of the Sind frontier more particularly, yet his long and intimate connection with the Punjab frontier, dating from 1850, has made him thoroughly acquainted with the affairs of the whole of our western frontier. We have, therefore, great satisfaction in being able to give our readers some reliable information about frontier affairs which we have had the advantage of obtaining. Major Sandeman, with 200 of the 1st Sind Horse, under the Command of Major Malden, left Jacobabad early in November last and has visited Quettah and Khelat and passed through the whole of the territories of the Khan of Khelat and of the Jam of Las Beyla going as far as Sonmeeanee on the coast and thence to Kurrachee. The results of the advance of our troops to Quettah, or Shol as that place should be called, are becoming daily more visible, and the benefits derived by the people of the whole [illegible] and Quettah as well are very [illegible] passage of the Bolan Pass made secure has produced very substantial financial results to the Amir of Cabul whose revenue have been increased thereby to the extent of one and a half lac of rupees, the trade with Candahar having increased so rapidly that this large sum has already been netted by the Amir. The trade from the Bolan Pass towards our own frontier has increased in a proportionate degree, as the official returns that have been published amply testify. The Khan of Khelat possesses a fine country which is capable of great development; there is plenty of water but much of it runs to waste. The Khan levies no taxes on his subjects, his revenues being derived from his own estates, and he lives in this patriarchal fashion a Chief of Chiefs. His rebellious Chiefs are reduced to submission and the Khan is happy and contented with the present condition of affairs in his territories, indeed he has no reason to be otherwise. He has never offered any obstacle whatever to the approach of our troops nor since they have been there, nor is there any probability, apparently, that the existing arrangements will be interfered with. With regard to H. H. the Jam of Las Beyla, who, with his son is now in Kurrachee, there is a similar prospect of increased trade between Kurrachee, Sonmeanee and other parts of his territories. The Jam was, it will be remembered, detained here by the Government of India on his return to Beyla from a visit he paid to Europe a few years ago, but he has returned to Beyla and has now been acknowledged by the Government of India, the salute of 11 guns of which he had been deprived has been again allowed him and was yesterday given him for the first time, on the occasion of his formal visit to Brigadier General Howard-Vyse. His Highness is to have charge of the telegraph line through his territories which runs through Sonmeanee and along the coast to Gwadur and beyond; a postal line will probably be established through his territories and the carrying out of these plans inaugurates a new era of peace, and promises the recovery of much profitable commerce which has been lost during the difficulties of past years.

With regard to the affairs of Cabul we understand that the Amir did not move any troops or even order them to be moved towards Quettah, as was reported frequently that he had done. There is not any truth in the report, and many similar statements have been made regarding the sayings and doings of the Amir, the rumours of his hostility and especially his [illegible] movement of troops are nothing more than bazaar [illegible] which never ought to have been published and certainly not credited. The Government of India has control of the Amir's foreign relations, and effectually so [illegible] he has done, but there is no [illegible] for any of [illegible]. The story of the proceedings of the Amir with regard to writers for the press, some of whom he is reported to have hung, has no solid foundation either. One the secretaries of the Amir was proved to have been guilty of carrying on secret correspondence and [illegible] falsely of his master, and was executed, and was found in his possession the Amir asked his writers what should be done to the man and the replied "let him be stoned," and stoned he was accordingly, a retribution which he must have anticipated. The Amir of Cabul is, like the Khan of Khelat, a Chief more powerful than he of Kelat but not so powerful apparently as the native writers for the Indian paper have ingeniously made him out to be. He has an army of trained men numbering 90,000 with a militia of about 30,000, who are, of course, a rare wild rough lot. That the Amir is dissatisfied with the [illegible] of India is very probable, inasmuch as no [illegible] has been, [illegible] would, probably, have been the sufferer, as his disposition is eminently tyrannical, a failing which does not [illegible] be his sovereignty of temper, which disposes [illegible] to be very affable on any occasion. Russian intrigue is a matter about which [illegible] have heard and been left to suspect a good deal more, but we believe that no Russian has been in Cabul, though some messengers [illegible] have been filled agents may have been sent to Cabul [illegible] news. The Amir necessarily fears the opposite influence, and [illegible] inasmuch as a great part of his territories exposed to their attack, but there is no evidence, as far as we can discover, and judiciously considered there can be none, that the Russians have made the inroads to Cabul and the Amir's affairs are in commonly settled. Sher Ali has [illegible] made secure has produced very substantial financial results to the Amir of Cabul whose revenue have been increased thereby to the extent of one and a half lac of rupees, the trade with Candahar having increased so rapidly that this large sum has already been netted by the Amir. The trade from the Bolan Pass towards our own frontier has increased in a proportionate degree, as the official returns that have been published amply testify. The Khan of Khelat possesses a fine country which is capable of great development; there is plenty of water but much of it runs to waste. The Khan levies no taxes on his subjects, his revenues being derived from his own estates, and he lives in this patriarchal fashion a Chief of Chiefs. His rebellious Chiefs are reduced to submission and the Khan is happy and contented with the present condition of affairs in his territories, indeed he has no reason to be otherwise. He has never offered any obstacle whatever to the approach of our troops nor since they have been there, nor is there any probability, apparently, that the existing arrangements will be interfered with. With regard to H. H. the Jam of Las Beyla, who, with his son is now in Kurrachee, there is a similar prospect of increased trade between Kurrachee, Sonmeanee and other parts of his territories. The Jam was, it will be remembered, detained here by the Government of India on his return to Beyla from a visit he paid to Europe a few years ago, but he has returned to Beyla and has now been acknowledged by the Government of India, the salute of 11 guns of which he had been deprived has been again allowed him and was yesterday given him for the first time, on the occasion of his formal visit to Brigadier General Howard-Vyse. His Highness is to have charge of the telegraph line through his territories which runs through Sonmeanee and along the coast to Gwadur and beyond; a postal line will probably be established through his territories and the carrying out of these plans inaugurates a new era of peace, and promises the recovery of much profitable commerce which has been lost during the difficulties of past years.

THE NAGA EXPEDITION.

THE following telegram, dated Jorehaut, 26th Dec. is published in the *Pioneer*:—"The Angami Nagas of Mozema, whose village was burnt, have been split up into separate parties. They have blocked the road, destroyed the bridge, and interrupted communication between the force and Kohima. One constable, who was escorting the mail, has been cut up, and another wounded. Another party has appeared between Samaguting and the plain. They speared another constable and wounded the dak runner. They have also threatened Borpatir, an Assamese village in the plains, seventeen miles from Golaghat, and are said to have menaced Samaguting. The mail dak from Samaguting came in escorted by twenty constables. A reinforcement of the police has arrived at Golaghat and a detachment of the 43rd is expected from Debrugarh. The tactics of the Mozema men appear to have been to allow us to burn their village without much opposition, having [illegible] their families and [illegible] ammunition in the rear. All guns at Wokha. The police detachment from that place have returned and are stationed, till further orders, at Golaghat. The Chief Commissioner arrived at Jorehaut on the 23rd and is expected to leave for Golaghat shortly.

LAWLESSNESS IN PERSIA.

IN the last administration report of the Indo-European Telegraph department, Major Bateman-Champain, the Director-in-chief writes:—

The following extract from my letter to the Secretary of State may be out of place here as describing the state of South Persia during the early part of the past official year, but must, however, endure that since that time Vanya Khan has been removed from the Governorship of Fars and replaced by H.R.H. Ferhad Mirza, whose energetic measures (some of them marked by excessive severity) has put a stop to much of the brigandage and disorder with were rife at the time of which I wrote. The Mushe Ul Mulk, a man of about 80, has since my visit been [illegible] by order of the Shah, mulcted of an enormous sum of money, and has, I hear, left the country on a pilgrimage to Mecca:—

"Major Smith and Lieut Bushire for Tehran on the 31st inst., Mr. Walker, the Superintendent of the Southern section of the Persian Telegraph accompanying us as far as Shiraz. The land line in Fars Division is admirably laid out, and although the country it traverses is exceedingly mountainous and difficult, I believe that intentions to the communication would henceforth be [illegible] were it not for the lawless state of the tribes and villagers in this part of Persia. From Bushire up to the very walls of Shiraz the country is absolutely unsafe for ordinary travellers, and the same may be said of the road onwards to within 40 or 50 [illegible] of Ispahan. When I first marched through this part of the world, 14 years ago, no day passed without meeting one or two caravans, and at that time signs of generally prosperous condition of affairs were not wanting. The change for the worse has been steady and most lamentable, and the famine of 1871 has fatally assisted the ruin of these provinces. Between Bushire and Ispahan on this occasion, we met, I think, only one caravan, and that was pillaged on the hills near Mourghab. Villages formerly thriving and surrounded by cultivation are now completely deserted, and I might safely say that no single day passed without our either hearing of, or coming in evidence of the existence of organised bands of robbers in every direction. Only between Bushire and Kazeroon does our line itself suffer direct injury. Every man and boy carries a gun, and our iron poles seem to offer irresistible temptation as marks. The Governor of the large village of Borazjoon is about the worst offender, and a very determined attack, for which I am convinced he was responsible, was made on the telegraph shortly after we passed by. The higher Persian authorities are apparently afraid of this man, who, whenever out of favour, betakes himself to the neighbouring mountains and heads a band of robbers. On our third march out of Bushire we breakfasted at a village which had been attacked on the previous day by some Kashgais under one Jaffa Kuli Bey, one of the chiefs of the tribe, five wounded, and all the sheep and cattle carried of. Near Shiraz an attempt was made on our own caravan, but, as a general rule, the robbers prefer to let Europeans alone, partly because they [illegible] few things which are of value to Persians, and partly because [illegible] are in such cases taken to [illegible] state's property, and to punish the offender. [illegible] subjects are the [illegible]

"Although the general state of the south of Persia is so deplorable, it was evident that the people are, by no means, ill-disposed to the telegraph staff. On occasions [illegible] belonging my to [illegible] their [illegible] to others, but refused direct [illegible] were [illegible] that the [illegible] was the Englishmen. On a recent occasion a troop of Arabs attacked some men travelling with Mr. Harrison, one of my inspectors, and shot a Persian soldier dead, but they never [illegible] Mr. Harrison himself. I may add I received everywhere with the greatest possible civility and attention. I was visited by the Governors of the places through which I passed, by the Sheikh Ul Islam of Kazeroon, an imposing cavalry escort met me near Shiraz, and nothing could have been more civil and courteous than my reception by the Governor of Fars. The Musheer Ul Mulk, who is without exception the richest and most influential person in the south of Persia, paid me the compliment of calling on me which was only returned because a few years ago he was much opposed to us and was believed to have no good feelings toward Europeans in general."

PROFESSOR BLACKIE IS LOVE.—In a recent lecture on Scotch song, Professor Blackie said—It was a curious fact that the poet only fell in love with a pretty face. A poet might fall in love with a wise head and [illegible] (Loud laughter.) Divine love was the ambitious admiration of excellence, or the rapturous recognition of a divinely-planted ideal. (Applause.) Every man was a poet when he was in love. Everyone did not write sonnets, but his fancy took a flight as if borne on wings. (Laughter.) Was there any more [illegible] wretch here who never left love? (Roars of laughter.) If so, he was extremely sorry for him. (Renewed laughter.) He might tell them his blessed experience when he was first in love. He [illegible] (Laughter.) He [illegible] and went up by Bombay, and over the Portland Hills, singing songs the whole day, and they all ended with "Mary, Mary, Mary." (Great Laughter.) Then when he ended with his singing he wrote sonnets, and binding them up with silver and [illegible] he dispatched them to Mary. (Laughter.) All at that time was pure joy; no doubt there came a sad day afterwards, when "Mary" would have nothing to do with "Johnny Stackle." (Great laughter.) He went about moaning for two days, and the first day took no dinner—(laughter)—but that was not much sorrow compared to the joy of the two months' singing. (Applause.) He did not shoot himself, for he has the pleasure of being half-a-dozen times in love since. (Laughter.) When he was in love his soul was like an [illegible] that angels had come down and played upon. (Loud laughter.) He did not [illegible] the [illegible] sensations. For the [illegible] he was in love for the [illegible] of the [illegible] small [illegible], to the finest drawing-room in the [illegible] (Here the learned Professor sang a verse of a song "When the kye comes hame," and followed this with a verse of "Kelvin Grove" in good voice and exhibited spirit. The singing was greeted with loud applause and [illegible] [illegible] [illegible]

...Cord'ed Silk ... 0
The New Dinner Tie, ... 0
White Dress Ties ... 0

BRACES.

Gayot's Celebr... 2 0
Cantab ... ong ... 2 8
U... Strong Leather ... 3 8

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...AND KIT WAREHOUSE,
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	Rs. a.		Rs. a.		Rs. a.
...10 to 15	8 0	Travelling ...	4 8	Courier Bags ...9-8 to 12	8 0
...	8 0	Travelling Seal-skin		Money Belts ...2-8 to 6	8 0
...30 to 40	0 0	Caps ...6-8 to 8	8 0	Sovereign Boxes ...3-8 to 4	4 0
...10	8 0	Travelling Hats ...	4 8	Tiffin Baskets fitted 16 to 22	8 0
...d Ulsters		Cardigan Jackets, very		Air Pillows ...	5 0
...35 to 45	0 0	warm ...9-8 to 12	8 0	Travelling do ...	7 0
...ems from 9 to 20	0 0	Shawls ...	2 0	English Feather do ...	7 0
...	3 0	Pillow Cases, each ...1-4 to	2 8	Do. Horse Hair do ...	7 0
...rts, Collar at-		Blankets ...each	10 0	Folding Camp Bedsteads	32 0
...	6 0	Long Rugs Scotch		Cork Mattresses ...	19 0
...	4 8	Mauds ...10 to	10 5	Cotton do ...	15 0
...Ambrioe do., Col-		Bazaar Quilts ...	3 8	Rug Straps ...1-8 to	0 10
...ttached ...	5 0	Ladies' Wool Shawls ...	22 0	Waterproof Coats ...	10 0
...ch Cambric do	4 0	Portmanteaus or Overland		60-inch Drab Twill Water-	
...Shawls Flannel do..	8 0	Trunks ...12-8 to	23 0	proof Sheeting ...	6 0
...and Woollen ...	8 0	Solid Leather do ...	49 0	45-Inch White Waterproof	4 8
...Silk do ...	11 0	Extra Large do ...	75 0	Linen Faced Collars doz..	0 12
Gents' Under Vests 3-8 to	6 0	Black Hide Bags ...	11 0	Linen Faced Cuffs per doz.	1 8
...thing Drawers ...	2 0	Extra large do ...	24 0	Linen Cuffs per doz...	13 8
...ts, Under Pants ...4 to	8 0	Gladstone Bags ...	35 0	Linen Collars ...doz.	6 0
Warm do. ...Socks, do.	1 8	Ladies' Hand Bags ...	7 8	Cambric Handkerchiefs,	8
Warm do. ... Vests 4-8 to	6 8	Travelling Writing Cases		Warm Gloves ...	1
Ladies' ...ther Dress Hose		fitted ...	11 4	Children's Gloves ...1 to	1 8
...doz.	12 0	Gent. Bags, fitted com-		Mitts ...	1 8
Ladies' Heather Merino		plete ...	72 0	Mufflers ...	2 12
Hose do. ...	9	Ladies Carriage Bags, fit-		Pins, Scarf ...	1 8
Gents' Cloth Vests 3-8 to	6 0	ted complete ...	58 8	Sailors' Knots ...3-8 to	3 0
Children's White & Scar-		Gents' Dressing Cases ...	11 8	Windsors ...for Bow or	
Socks, from doz...6-8 to	8 0	Gents' Tigskin Dressing		Ring ...3-8 to	6 0
Heather Merino do.6-8 to	12 8	Cases, complete ...22 to	25 0	...ounts' Canvas Shoes ...	2 12
Ladies Sun and Travelling		Soiled Linen Bags, all		Gents' Slippers ...	2 8
Hats, from ...6 to	15 0	sizes ...5 to	6 0	Ladies' Shoes ...	2 12

Suits can be made to order in six hours.

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BADHAM & CO.
BOMBAY AND POONA.

...December 1877.

NOTICE.—Mr. JAMES DICKSO... having RETURNED from Europe and resumed BUSINESS, his Power of Attorney held by Mr. MARK COLSON has during his absence been cancelled.
EDWARD BATES & Co.
Sylhet Stone Circle, 27th December 1877.

NOTICE.
THE BREACH CANDY SWIMMING PATH will be CLOSED for REPAIRS, on and after the 1st day January, 1878, until further notice.
By Order of the Committee,
RENZI WALTON, C. E,
Honorary Secretary.
December 22, 1877.

NOTICE.
THE ACCOUNTANT GENERAL'S PAPER CURRENCY, AND MONEY ORDER OFFICES, will be CLOSED, on and after, on account of the CHRISTMAS and NEW YEAR'S HOLIDAYS.
ACCOUNTANT GENERAL'S—26th instant to 2nd proximo, except 31st December, when it will be open from 10 a.m. to 4 p.m.
CURRENCY and MONEY ORDER—26th, 28th, 27th, and 28th instant, and 1st and 2nd proximo.
C. E. CHAPMAN.
Accountant General and Commissioner of Issue.
Bombay, 22nd December 1877.

NOTICE.—The undermentioned BANKS will be CLOSED for CHRISTMAS and NEW YEAR'S HOLIDAYS on TUESDAY, WEDNESDAY, THURSDAY and FRIDAY, the 25th, 26th, 27th and 28th December, on TUESDAY and WEDNESDAY, the 1st and 2nd January.
For the Oriental Bank Corporation,
F. W. ROBERTSON, Archt.
For the Chartered Mercantile Bank of India, London, and China,
H. W. JONES, Acting Agent.
For the Chartered Bank of India, Australia, and China,
C. J. SHARP, Acting Agent.
For the Comptoir D'Escompte de Paris,
A. BENARD, Manager.
For the National Bank of India (Limited),
W. A. BAKER, Manager.
For the Agra Bank (Limited),
J. HUTTON, Manager.
For the Hongkong and Shanghai Banking Corporation,
G. E. NOBLE, Agent.
Bombay, December 5, 1877.

TO BE PUBLISHED EARLY IN JANUARY,
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HISTORY OF THE IMPERIAL ASSEMBLAGE AT DELHI
Held on the 1st of January 1877, to celebrate the assumption by Her Majesty the Queen of the Title of
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PROSPECTUS.
MR. GHULAM MUHAMMAD MUNSHI, Author of "Colloquial Dialogues," &c., has commenced their Native Teacher, on the principle of giving a weekly pecuniary ...ntaining a week's lessons in the Hindustani and Persian languages, six exercises ...Persian and Nagari characters, and six portions ...ith the vocabulary of difficult words and ...ases will be given in February next. ...gentlemen who may like to take ...ge will ...opportunity now offered them ...also ...that gentlemen willing to subscribe ...ould ...their orders immediately. ...per month in advance. ...and by remittances will be promptly ac...
...MUHAMMAD MUNSHI, Opera House, Poona.

DEBENTURES.
THREE LACS of RUPEES are required upon the security of property situated in the North West Provinces of India, valued at NINE LACS OF RUPEES, with accumulated interest of ONE LAC.
It is proposed to raise the amount by 400 Debentures of ... each, bearing interest at ... per cent. per annum.
The property is vested in the Official Trust, in Messrs. Cockerell, Anderson & Co., of Calcutta, as Trustees for the Debenture-holders. The Proxies will be received by the First and Second Mortgagees, and the Debentures issued when the whole of the first Mortgage Bonds will be paid upon the 31st December, and the balance destined to payment of such moneys of the Second Mortgage Bonds as will remain unpaid after the drawing in the usual manner, upon the last ... Debentures in each year, and the numbers drawn, will be paid in full, on the 31st December yearly, when no more will be paid, until the 31st December 1878, 22 on the 31st December 1879, and so on, the whole principal and interest to be repaid by the 31st December 1885.
A statement giving full particulars of the property accompanied by a certificate with reference to the report of the Agents ... received from Calcutta to inspect the same, and a ... of the Debentures forwarded by Messrs. Cockerell, Anderson & Co., the Calcutta Solicitors, can be obtained from Messrs. GRINDLAYS, ANDERSON and Co., of Calcutta, who will also receive applications for Debentures.

MERRY XMAS.
For the BEST! CHEAPEST!! and MOST VARIED!!! DISPLAY
...XMAS CARDS,
...XMAS NOVELTIES,
...XMAS BON BONS,
...XMAS CRACKERS,
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...XMAS BOXES,
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HOLLY! IVY!
...ENTS FOR XMAS TREES, JUST ARRIVED,
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LESS 10 PER CENT FOR CASH.

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MEADOW STREET, FORT, BOMBAY.

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LOCKETS.—*Plain Gold, Nos.* 1 *to* 12, *Rs.* 17 *to* 95. *Engraved, Rs.* 20 *to* 105. *Set with Gems, Rs.* 28 *to* 500. *The Guinea Locket, reverse set with Stone for Seal, Rs.* 55. *Half Guinea size, Rs.* 38. *Quarter size, Rs.* 26.

STUD AND SLEEVE LINKS.—*With Collar Button, in sets, Plain, Engraved Chased or Enamelled Gold, in Cases, Rs.* 40 *to* 100.

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JEWELLERS.
Rampart Row, November 27, 1877.

NOTICES.

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A PURELY VEGETABLE SWEETMEAT,
both in appearance and taste, furnishing a most agreeable method of ... THREAD WORMS. It ... perfectly safe and mild preparation, and is especially adapted for Children. SOLD IN BOTTLES BY ALL CHEMISTS.

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the quality of which is so well appreciated as being far superior to those of any other.
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THE only genuine substitute for MOTHER'S MILK, as recommended by the highest medical authorities as the best of all foods for Infants and Invalids. Testimony has been received from all parts of India of its extraordinary value in Infant Nurture as well as in Adult cases of apparently hopeless inanition, requiring as it does absolutely no digestive effort for its assimilation.
The new machinery employed for its production enables the manufacturer to present it in a form which for convenience in use and for keeping properties surpasses any food hitherto manufactured.
Per Bottle Re. 1 and Re. 1-12.

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31,000 TICKETS, 2 RUPEES EACH.
400 PRIZES.

1 Prize—One large bungalow, tiled-roof, styled Lanowlee ... proximate value Rs. 20,000, including land.
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The Bungalows are known as Lanowlee Hotel.
Agents are invited for Out-stations; liberal Commission will be allowed.
Tickets to be had at the undermentioned Agents.
For further particulars apply to
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NOTICES.

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PRICE ONE RUPEE.
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Every care and attention devoted to shoeing and breaking to harness, both being under our immediate supervision. Horses sent from up-country will meet with a ready market.
FOR SALE ON COMMISSION, A NUMBER OF HORSES broken to ... and ...
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COARSE AND FINE, 48 inch wide.

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ALL DESCRIPTIONS OF SADDLERY, HARNESS, MILITARY and POLICE ACCOUTREMENTS, Double and Single Leather Machine Bands, Fire Engine Hose and Buckets, &c., EXECUTED of the best materials under a highly experienced Foreman at reasonable rates and on the shortest notice.
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By Order,
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Honorary Secretary.
...15th December 1877.

A NEVER FAILING REMEDY FOR LIVER COMPLAINTS.
DR. SCOTT'S BILIOUS & LIVER PILLS
Prepared without any mercurial ingredient.
Invaluable to all who suffer from Bilious and Liver ... Lassitude, Indigestio Wind, Spasms, Nervous Depres... the pit of the Stomach, Illness, Dizziness, sensation of the ... and many other symptoms ... Abdominal Costiveness, as a Family Aperient Medicine, it ... as a Purifier of the Blood they are unequalled; mild in ... and ... to the Stomach, create appetite, promote digestion, and strengthen the whole nervous system.
PREPARED ONLY BY
W. LAMBERT, 1a, Vere Street, London, W., ENGLAND.
In ... 1s. 1½d. Sold by all Chemists.
IMPORTANT CAUTION.—Be sure to ask for "Dr. Scott's Biliousand Liver Pills." If you ask for "Scott's Pills," you will get ... different medicine, if you ask for "Bilious and Liver Pills" ... will get a spurious compound. The genuine are in a green ... wrapped in green paper, and must have the name and address "WILLIAM LAMBERT, 8, KING WILLIAM STREET, CHARING CROSS," engraved on the Government Stamp.
Do not be persuaded to try any other medicine.
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N. B.—The 1s. do supplied on most liberal terms.

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UNSURPASSED AS A FAMILY MEDICINE AFTER FORTY YEARS' TRIAL,
IT is a purely and carefully prepared VEGETABLE COMPOUND.
And a complete ... gator of Pain.
A capital ... dote for SCORPION STINGS and SNAKE BITES.
AS an application for BRUISES, BURNS, NEURALGIA and RHEUMATISM it has no equal.
AS A REMEDY FOR DIARRHŒA, DYSENTERY, CHOLERA, or any sort of Bowel Complaint it stands alone for efficiency and rapidity of action.
Full Directions ... company each bottle.
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Bow ... of Imitations exposed for sale in the Indian Bazars.
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ESUFALLY HIPTULLA,
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...FIRE RESERVE ...
...LIFE AND ANNUITY RESERV...
...TOTAL INVESTED FUNDS ...

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MOST FAVORABLE ...

NEW REDUCED LIFE RATES.
IN view of the improved con... desire in India the rates for Life ... entirely remodelled and will now be found favorably with any other First Class Office. ... rangement some very great advantages ...
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THE UNDERSIGNED ... POLICIES upon Houses, Mi... Household Furniture, Merchandize ... favourable terms.
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Sole Inventors, Patentees, and Manufacturers of the
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Universally acknowledged as so ... by all Residents in HOT CLIMATES.
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D. MACPHERSON, } Secretaries.
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DRUGGISTS, DISPENSING ... AND GENERAL MERCHANTS.
DRUGS, Chemicals, Pharmaceutical ... lations, Patent Medicines, Perfumery, ... and Household requisites, Perfumery, ... Spectacles and Eye Glasses. Medicated ... variety of miscellaneous articles always in ... Prescriptions carefully and promptly dispensed during the day or night.
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FALCON GLASS WO...
Respectfully inform their ... Public that they have ...
NEW SHOW ROOMS AND ...
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CHINA, where may be ... very descriptions of ... household use. Hotels, Confectioners, ... also
CHANDELIERS, for Gas, Kerosine or Candle
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DR. DE ROOS' COMPOUND RENAL PILLS
ARE celebrated all over the world as ... safe and speedy cure for the above dangerous ... Discharges of any kind. Stone in the Bladder, and ... the Kidneys and Urinary Organs generally. ... properties, they agree with the most delicate ... the digestive organs, increase the appetite, ... general health and in three days will effect a cure ... beneficial result, are carefully prepared to meet ... of this medicine, which being concentrated on the ... principles, invariably gives ... satisfaction.
The great success ... and ... wonderful effects ... led to a host of ... and worthless imitations. ... that the words "WARNER DE ROOS, LONDON," printed ... letters on the Bottle ... each ... Stamp ... Wax Seal, Port, Bombay.
... Hon Consul-General, Bombay ... Price 12s. and 32s. ... Sold by Messrs. ... & Co., Limited, Bombay ... principal Merchants in India.

THE MOST ASTOUNDING CURES are ... ing effected in cases of ... Genera... Impurity of the Blood, Defective ... Lassitude, Depression of Spirits, ... Palpitation in the Side, Harassing ... &c.
DR. DE ROOS'
WORLD-FAMED GUTTE ... OR VEGETABLE LIFE ...
whose effects are really magical in restoring lost ... to the digestive organs, ... the whole corporeal frame, and gradually, but ... building up the most shattered constitution.
... are the truly wonderful restorative ... forcers imparting immortality. It is not too much ... by its use new life is, as it were, imparted to the ... debilitated, who were evidently sinking into an ... whilst to those of mature years it will gently and ... prolong the close of life. Thousands of apparently ... cases given up by the faculty, are now in the ... Realm (life's greatest blessing), a living testimonial ... remarkable value of this remedy. Hundreds ... of testimonials to numerous to publish, may be ... This preparation is extremely pleasant to take, ... need suffer with such a miserable existence ... Persons of studious habits, debilitated females, ... whom the wear and tear of life is beginning to ... severe study will with its ... severing ... they will be astonished at its results. All those who ... other means ... with ... beneficial result, are earnestly ... to make ... of this medicine, which being ... on the ... principles, invariably gives ... satisfaction.
The great success ... and ... wonderful effects ... led to a host of ... and worthless imitations. ... that the words "WARNER DE ROOS, LONDON," printed ... letters on the Bottle ... each ... Stamp ... Wax Seal, Port, Bombay.
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SPECIALLY manufactured for India and warranted to keep correct time in any temperature.

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1st Class ¾ Plate Silver Semi-Hunting, Hunting and Crystal-Faced Watches of best manufacture, Chronometer Balance	Rs. 150, 145 and 145
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IMPORTANT TO SHIKAREES,
TRAVELLERS AND PEOPLE IN THE DISTRICTS.
German Silver Open-Faced Keyless Lever Watches of superior make, strong and durable, and guaranteed to stand hard work and tear and keep accurate time ... Rs. 30 each

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WATCH-MAKERS,
JEWELLERS AND OPTICIANS,
BOMBAY AND POONA,
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...Cutlery
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... Telescopic Drinking
...Dishes, Breakfast
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...Forks, Dessert
... Dinner
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... Pickle
...Frames, Dinner
... Breakfast
... Egg
... Sauce
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... Game
... Fish
...Cellars, Salt
... Mustard
... Dinner

Further details regarding the above can be had on application to
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...Filters, Pocket household, and Bottle
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... American Pocket
... Economic Portable Cooking
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...Base Ball, Badminton and Accessories
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...Compendiums of Games
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...Dice, Dominoes, and Draughtsmen
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HARDWARE, HOUSEHOLD AND TRAVELLING REQUISITIES.

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... Dinner

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TRANSACTED.
...The Company's Affairs are ANNUALLY investigated by an INDEPENDENT Actuary.
DISTRIBUTION OF THE ASCERTAINED SURPLUS IS MADE EVERY FIVE YEARS.
POLICY-HOLDERS CAN APPOINT AN AUDITOR.
THE PROFITS ARE NOT ANTICIPATED.
THE BUSINESS of the Company embraces LIFE ASSURANCE, ENDOWMENTS, and PENSIONS. THE PREMIUMS for Assurances, either with or without PARTICIPATION in PROFITS, are as low as is consistent with perfect safety to the Assured, having recently been revised by Mr. WILLIAMS, one of the most experienced and leading Actuaries in England. THE SUBSCRIPTIONS for PENSIONS are 10 per cent. lower for Widows' Pensions than the reduced rates of the Uncovenanted Service Fund. THE CLAIMS paid exceed Rs. 1,50,000. THE DIRECTORS have, acting on the advice of their Actuary, J. HILL WILLIAMS, Esq., PRESIDENT, INSTITUTE OF ACTUARIES OF GREAT BRITAIN, agreed to divide NINE-TENTHS or 90 per cent. of the PROFITS on PARTICIPATING POLICY-HOLDERS every FIVE YEARS, by REDUCING their ANNUAL PREMIUMS. *New Entrants* participating at each *Division. The Directors anticipate the above mode of dividing Profits will bring down the cost of Life Assurance (with perfect safety to the Assured) to the lowest possible point* NO BETTER PLAN OF DIVIDING PROFITS CAN BE OBTAINED.

FIRST DIVISION OF PROFITS, 1874.
THE FIRST